



Dave Yost • Auditor of State



WOOD COUNTY

DECEMBER 31, 2017

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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2017**

<b>FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Pass Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
<b>Passed Through Ohio Department of Job and Family Services</b>				
Supplemental Nutrition Assistance Program (SNAP/Food Assistance) Cluster				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	172OH10252514		\$ 354,012
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	182OH10252514		122,158
Total CFDA # 10.561				<u>476,170</u>
<b>Passed Through Ohio Department of Education</b>				
Child Nutrition Cluster				
School Breakfast Program				
Juvenile Court	10.553	FY17		6,881
Juvenile Court	10.553	FY18		4,774
Board of DD	10.553	FY17		1,979
Board of DD	10.553	FY18		1,544
Total CFDA # 10.553				<u>15,178</u>
National School Lunch Program				
Juvenile Court	10.555	FY17		10,929
Juvenile Court	10.555	FY18		7,560
Juvenile Court - Food Donation	10.555	FY17		6,983
Juvenile Court - Food Donation	10.555	FY18		7,589
Board of DD	10.555	FY17		3,574
Board of DD	10.555	FY18		2,544
Total CFDA # 10.555				<u>39,179</u>
Total Child Nutrition Cluster				<u>54,357</u>
Total U. S. Department of Agriculture				<u>530,527</u>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<b>Passed Through Ohio Development Services Agency</b>				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii				
Small Cities Program	14.228	B-W-2014-1DB-1		315,641
Small Cities Program	14.228	B-F-2015-1DB-1		44,746
Small Cities Program	14.228	B-F-2016-1DB-1		100,796
Small Cities Program	14.228	B-C-2016-1DB-1		273,827
Total CFDA # 14.228				<u>735,010</u>
Home Investment Partnerships Program	14.239	B-C-2016-1DB-2		241,566
Total U. S. Department of Housing and Urban Development				<u>976,576</u>
<b>U.S. DEPARTMENT OF JUSTICE</b>				
<b>Passed Through Ohio Office of Criminal Justice Services</b>				
Crime Victim Assistance - Victims of Crime Act	16.575	2017-VOCA-43552689		86,620
Crime Victim Assistance - Victims of Crime Act	16.575	2018-VOCA-109308645		7,036
<b>Passed Through Ohio Attorney General</b>				
Crime Victim Assistance - Victims of Crime Act	16.575	2017-VOCA-43564230		74,642
Crime Victim Assistance - Victims of Crime Act	16.575	2018-VOCA-109308665		35,814
Total CFDA # 16.575				<u>204,112</u>
<b>Passed Through Ohio Office of Criminal Justice Services</b>				
Violence Against Women Formula Grant	16.588	2016-WF-VA2-8118		58,882
Total U. S. Department of Justice				<u>262,994</u>
<b>U.S. DEPARTMENT OF LABOR</b>				
<b>Passed Through Montgomery County WIA Area 7</b>				
Employment Service Cluster				
Employment Service/Wagner-Peyser Funded Activities	17.207	16-0179-0-1-999		2,899
WIOA Cluster				
WIOA - Adult Program	17.258	AA267991555A39		4,926
WIOA - Adult Program	17.258	AA283361655A39		122,823
WIOA - Adult Program	17.258	AA283361655A39		8,600
Total WIOA Adult				<u>136,349</u>
WIOA - Youth Activities	17.259	2015-7287-1		20,000
WIOA - Youth Activities	17.259	AA267991555A39		232,082
WIOA - Youth Activities	17.259	AA283361655A39		12,446
Total WIOA Youth				<u>264,528</u>
WIOA - Dislocated Worker Formula Grants	17.278	AA267991555A39		19,627
WIOA - Dislocated Worker Formula Grants	17.278	AA283361655A39		111,196
WIOA - Dislocated Worker Formula Grants	17.278	AA283361655A39		9,721
Total WIOA Dislocated Workers				<u>140,544</u>
Total WIOA Cluster				<u>541,421</u>
Total U. S. Department of Labor				<u>544,320</u>

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2017  
(CONTINUED)**

<b>FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Pass Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
<i>Passed Through Ohio Department of Transportation</i>				
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	103460		13,286
Highway Planning and Construction	20.205	100941		250,754
Highway Planning and Construction	20.205	103470		43,200
Highway Planning and Construction	20.205	98747		432,334
Total CFDA # 20.205				<u>739,574</u>
<i>Passed Through Ohio Department of Public Safety</i>				
Highway Safety Cluster				
State and Community Highway Safety	20.600	STEP-2017-87-00-00-00541-00		20,216
National Priority Safety Programs	20.616	IDEP-2017-87-00-00-0038300		8,167
Total U.S. Department of Transportation				<u>767,957</u>
<b>U.S. DEPARTMENT OF EDUCATION</b>				
<i>Passed Through Ohio Department of Health</i>				
Special Education_Grants for Infants and Families	84.181	87-10021-HGO517		115,269
Special Education_Grants for Infants and Families	84.181	87-10021-HGO518		61,401
Total CFDA # 84.181				<u>176,670</u>
Total U.S. Department of Education				<u>176,670</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<i>Passed Through Ohio Department of Job and Family Services</i>				
Promoting Safe and Stable Families	93.556	1701OHFPSS		29,519
Promoting Safe and Stable Families	93.556	1801OHFPSS		16,467
Promoting Safe and Stable Families	93.556	1701OHFPSS		6,406
Promoting Safe and Stable Families	93.556	1801OHFPSS		4,570
Total CFDA # 93.556				<u>56,962</u>
Temporary Assistance for Needy Families (TANF) Cluster				
Temporary Assistance for Needy Families	93.558	1601OHTANF		145,595
Temporary Assistance for Needy Families	93.558	1701OHTANF	\$ 581,199	1,576,791
Temporary Assistance for Needy Families	93.558	1801OHTANF	16,158	212,592
Total CFDA # 93.558			<u>597,357</u>	<u>1,934,978</u>
Child Support Enforcement	93.563	FY 17		959,336
Child Support Enforcement	93.563	FY 18		294,682
Total CFDA # 93.563				<u>1,254,018</u>
Child Care and Development Block Grant (CCBG) Cluster				
Child Care and Development Block Grant	93.575	1701OHCCDF		41,712
Child Care and Development Block Grant	93.575	1801OHCCDF		51,366
Total CFDA # 93.575				<u>93,078</u>
Stephanie Tubbs Jones Child Welfare Services Program	93.645	1701OHCWSS		28,872
Stephanie Tubbs Jones Child Welfare Services Program	93.645	1801OHCWSS		58,234
Stephanie Tubbs Jones Child Welfare Services Program	93.645	1701OHCWSS		792
Stephanie Tubbs Jones Child Welfare Services Program	93.645	1801OHCWSS		565
Total CFDA # 93.645				<u>88,463</u>
Foster Care_Title IV-E	93.658	1701OHFOST		619,598
Foster Care_Title IV-E	93.658	1801OHFOST		185,737
Total CFDA # 93.658				<u>805,335</u>
Adoption Assistance	93.659	1701OHADPT		226,889
Adoption Assistance	93.659	1801OHADPT		78,700
Total CFDA # 93.659				<u>305,589</u>
Chafee Foster Care Independence Program	93.674	1701OHCILP		11,115
Chafee Foster Care Independence Program	93.674	1801OHCILP		800
Total CFDA # 93.674				<u>11,915</u>
Children's Health Insurance Program	93.767	1605OH0301		235,175
Children's Health Insurance Program	93.767	1705OH0301		95,201
Total CFDA # 93.767				<u>330,376</u>
Medicaid Cluster				
Medical Assistance Program	93.778	1705OH5MAP	113,560	803,349
Medical Assistance Program	93.778	1805OH4MAP	36,389	225,867
Total CFDA # 93.778			<u>149,949</u>	<u>1,029,216</u>
<i>Passed Through Ohio Mental Health &amp; Addiction Services</i>				
Block Grants for Community Mental Health Services				
Community Plan	93.958	FY 17		35,362
Community Plan	93.958	FY 18		36,460
Forensic Services	93.958	FY 17		2,200
Total CFDA # 93.958				<u>74,022</u>
Block Grants for the Prevention and Treatment of Substance Abuse				
Rural Women's Residential Project	93.959	FY 17	281,957	281,957
Women's Specific Recovery Program	93.959	FY 17	58,858	58,858
State Incentive Grant - Prevention Partners	93.959	FY 17	28,827	28,827
Rural Opportunities, Inc. Rescue Our Youth	93.959	FY 17	38,809	38,809
Federal Per Capita - Prevention	93.959	FY 17		76,335
Federal Per Capita - Prevention	93.959	FY 18		60,104
Federal Per Capita - Treatment	93.959	FY 17		140,934
Federal Per Capita - Treatment	93.959	FY 18		140,932
Total CFDA # 93.959			<u>408,451</u>	<u>826,756</u>

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2017  
(CONTINUED)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b><i>Passed Through Ohio Department of Job and Family Services</i></b>				
Social Services Block Grant	93.667	1701OHSOSR		649,867
Social Services Block Grant	93.667	1801OHSOSR		243,792
<b><i>Passed Through Ohio Mental Health &amp; Addiction Services</i></b>				
Social Services Block Grant				
Wood County ADAMHS Board	93.667	FY 17	34,077	34,077
Wood County ADAMHS Board	93.667	FY 18	15,047	15,047
<b><i>Passed Through Ohio Department of Developmental Disabilities</i></b>				
Social Services Block Grant				
Board of Developmental Disabilities	93.667	1701OHSOSR		71,926
Board of Developmental Disabilities - MAC	93.667	FY 17		38,756
Board of Developmental Disabilities - MAC	93.667	FY 18		125,917
Total CFDA # 93.667			<u>49,124</u>	<u>1,179,382</u>
Total U.S. Department of Health and Human Services			<u>1,204,881</u>	<u>7,990,090</u>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
<b><i>Passed Through Ohio Emergency Management Agency</i></b>				
Emergency Management Performance Grants	97.042	EMC-2016-EP-00003-S01		71,021
Emergency Management Performance Grants	97.042	EMC-2017-EP-00006-S01		44,168
Total CFDA # 97.042				<u>115,189</u>
Total U.S. Department of Homeland Security				<u>115,189</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 1,204,881</u>	<u>\$11,364,323</u>

The accompanying notes are an integral part of this schedule.

**WOOD COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Wood County, Ohio, (the County's) under programs of the federal government for the year ended December 31, 2017. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE C - SUBRECIPIENTS**

The County passes certain federal awards received from the Ohio Department of Mental Health and Addiction Services and the Ohio Department of Job and Family Services to other governments or not-for-profit agencies (subrecipients). As Note B describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

**NOTE D - CHILD NUTRITION CLUSTER**

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the County assumes it expends federal monies first.

**NOTE E – FOOD DONATION PROGRAM**

The County reports commodities consumed on the Schedule at the entitlement value. The County allocated donated food commodities to the respective programs that benefitted from the use of those donated food commodities.

**NOTE F - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) and HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) GRANT PROGRAMS with REVOLVING LOAN CASH BALANCE**

The current cash balance on the County's local program income account as of December 31, 2017 is \$1,003,987.



**WOOD COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

**NOTE G - MATCHING REQUIREMENTS**

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

**NOTE H - TRANSFERS BETWEEN FEDERAL PROGRAMS**

During fiscal year 2017, the County made allowable transfers of \$575,888 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$1,934,978 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2017 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$2,510,866
Transfer to Social Services Block Grant	<u>(575,888)</u>
Total Temporary Assistance for Needy Families	<u>\$ 1,934,978</u>

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Wood County  
One Courthouse Square  
Bowling Green, Ohio 43402-2427

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Wood County, Ohio (the County) as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 31, 2018. Our report refers to other auditors who audited the financial statements of the Wood County Port Authority, the discretely presented component unit, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported. We also noted the County implemented Governmental Accounting Standards Board (GASB) Statement No. 84 *Fiduciary Activities* and restated beginning net position to properly report a claims liability and to properly report the proportionate share of the balance of the internal service fund.

### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

***Compliance and Other Matters***

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State

Columbus, Ohio

July 31, 2018



# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Wood County  
One Courthouse Square  
Bowling Green, Ohio 43402-2427

To the Board of County Commissioners:

### ***Report on Compliance for each Major Federal Program***

We have audited Wood County, Ohio's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Wood County's major federal programs for the year ended December 31, 2017. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

### ***Management's Responsibility***

The County's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### ***Auditor's Responsibility***

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on each of the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

### ***Opinion on each Major Federal Program***

In our opinion, Wood County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2017.

### ***Report on Internal Control Over Compliance***

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

### ***Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance***

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component unit, each major fund and the aggregate remaining fund information of Wood County (the County) as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated July 31, 2018. Our report refers to other auditors whom audited the financial statements of the Wood County Port Authority, a discretely presented component unit, as described in our report on the County's financial statements. Our opinion also explained that the County adopted *Governmental Accounting Standard No. 84* and restated beginning net position to properly report a claims liability and to properly report the proportionate share of the balance of the internal service fund during the year. We conducted our audit to opine on the County's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements

themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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**Dave Yost**  
Auditor of State

Columbus, Ohio

July 31, 2018

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**WOOD COUNTY**  
**SCHEDULE OF FINDINGS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2017**

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unmodified
<b>(d)(1)(ii)</b>	<b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material weaknesses in internal control reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Supplemental Nutrition Assistance Program – CFDA #10.561 Temporary Assistance for Needy Families – CFDA #93.558 Child Support Enforcement – CFDA #93.563 Adoption Assistance – CFDA #93.659 Block Grants for the Prevention and Treatment of Substance Abuse – CFDA #93.959
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 750,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee under 2 CFR §200.520?</b>	No

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None.

**3. FINDINGS FOR FEDERAL AWARDS**

None.

# WOOD COUNTY, OHIO



## Comprehensive Annual Financial Report

FOR THE YEAR ENDED  
DECEMBER 31, 2017

**Matthew Oestreich, Auditor**

## **Wood County Courthouse Complex**

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On the front cover is a picture taken by Preston Dibling of the fountain near the main entrance to the Wood County Courthouse Complex. The Wood County Courthouse Complex is located on the north side of Court Street between Prospect and Summit Streets in Bowling Green, Ohio.

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## **WOOD COUNTY OFFICES**

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1 COURTHOUSE SQUARE  
BOWLING GREEN, OHIO 43402

(419) 354-9150

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**INTRODUCTORY  
SECTION**

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# **WOOD COUNTY, OHIO**

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

For The Year Ended December 31, 2017

Prepared by the Wood County  
Auditor's Office

**Matthew Oestreich**  
**County Auditor**

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**WOOD COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

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# Matthew Oestreich, Wood County Auditor



One Courthouse Square  
Bowling Green, Ohio 43402  
[www.co.wood.oh.us/auditor](http://www.co.wood.oh.us/auditor)  
419-354-9150 or 1-866-860-4140  
[auditor@co.wood.oh.us](mailto:auditor@co.wood.oh.us)



July 31, 2018

Citizens of Wood County  
Wood County Commissioners

It is my pleasure to present Wood County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2017. The CAFR conforms to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB). This report contains basic and supplemental financial statements and other financial and statistical information which provides a complete and full disclosure of all material financial elements of Wood County. The responsibility for both the accuracy of the presented data and the complete, fair presentation, including all disclosures, rests with the County Auditor. The County has a framework of internal controls established to ensure the accuracy of the presented data and the completeness and fairness of the presentation. Because the cost of internal controls should not exceed anticipated benefits, the controls provide reasonable assurance that the financial statements are free of any material misstatements. This report reflects the financial data that will enable the citizens of Wood County to gain a true understanding of Wood County's finances.

Management's Discussion and Analysis (MD&A) immediately follows the Independent Auditor's Report and provides a narrative introduction, overview, and analysis of the basic financial statements. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

The Auditor of the State of Ohio, Dave Yost, has issued an unmodified opinion on Wood County's financial statements for the year ended December 31, 2017. The Independent Auditor's Report is located at the front of the financial section of this report.

State law requires the County to file basic financial statements with the Auditor of State within one hundred fifty days after year end. This report fulfills that requirement.

## Profile of the Government

Wood County, formed on April 1, 1820, is located in northwestern Ohio, almost directly south of Toledo, and covers an area of 620 square miles. Wood County was named for Colonel Eleazer D. Wood, an engineer and officer at Fort Meigs during the War of 1812. The County is comprised of 5 cities, 21 villages, and 19 townships; the County seat is Bowling Green. According to current estimates, the population of Wood County is 130,492. Bowling Green is the largest subdivision with a population of 31,820. Most of the County's industry is located in the northern section, the remainder being largely in the various cities and villages.

The County provides for its citizens with the powers conferred upon it by Ohio statutes. Fifteen officials are elected by the voters of the County to manage various segments of the County's operations. They are the three Commissioners, Auditor, Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Sheriff, three Common Pleas Court Judges, and the Probate/Juvenile Court Judge. All elected officials are authorized to perform their duties under various sections of the Ohio Revised Code.

The elected three-member Board of County Commissioners functions as both the legislative and executive branches. Each commissioner serves a term of four years. The County budget process constantly evolves and is refined throughout the year. The County Commissioners are required by law to adopt a permanent budget no later than April 1 of each year and a final budget no later than the end of the year. The County's budget is tied to the official certificate of estimated resources (certificate). The certificate details the total amount of funds available from all sources, including the unencumbered cash balances from the previous year. Appropriations cannot exceed the amount listed on the certificate for each fund. Often it is necessary to amend the certificate to reflect additional funds received or, in some cases, reduce the certificate when it is apparent that anticipated revenues will not be forthcoming.

The Auditor serves as the County's chief fiscal officer and appraiser. He prepares financial reports, acts as payroll agent, and reviews and pays all County bills. The distribution of real and delinquent property tax settlements to the subdivisions and the distribution of local government funds are also the responsibility of the Auditor. The Auditor also sells vendor's licenses and is the sealer of weights and measures.

The Treasurer oversees the receipt and disbursement of funds for the County and is responsible for collecting taxes for the County, as well as for the subdivisions (schools, municipalities, and townships) within the County. The Treasurer is the custodian of all County funds and is responsible for investing those funds.

As the repository of records for all property transactions in the County, the Recorder is responsible for safeguarding every property owner's title. Real estate documents constitute a major portion of the recordings and/or filings, but financing statements on personal property and military discharge papers are also filed in the Recorder's office.

The Clerk of Courts maintains the records of the Common Pleas Court, issues motor vehicle and watercraft titles, and serves as Clerk for the Sixth District Court of Appeals.

A licensed physician, the Coroner evaluates and rules on all violent, accidental, and suspicious circumstance deaths, homicides, suicides, and sudden deaths of persons in apparent good health.

The Engineer has the responsibility of maintaining highways, bridges, culverts, and traffic control signs in a safe and proper manner each day of the year. Cleaning, debrushing, and general ditch maintenance are also the responsibility of the Engineer.

The Office of the Prosecuting Attorney includes three divisions. The criminal division prosecutes all felony criminal offenses occurring in the County. The juvenile division prosecutes all cases involving juvenile offenders. The civil division provides legal services to the County, school districts, and townships.

As the County's chief law enforcement officer, the Sheriff provides law enforcement, correctional services, and civil services to residents. The Sheriff polices and serves all areas in the County and provides contract police services.

The Court of Common Pleas, General Division, handles felony criminal matters; domestic relations matters, including divorce, dissolution, change of custody, visitations, and child and spousal support enforcement and modification; general matters, including those arising out of auto accidents, product liability claims, real estate matters, contract disputes, and administrative appeals such as those in the area of workers' compensation, unemployment compensation, and appeals from certain local government decisions.

The Probate/Juvenile Court hears probate cases involving decedent's estates, guardianships, conservatorships, testamentary trust, civil actions, adoptions, mental illness, minor settlements, and wrongful deaths. The Juvenile Division hears cases concerning traffic offenses, delinquency, unruliness, neglect, abuse, dependency, and custody involving individuals under the age of eighteen, as well as paternity cases for adults and children.

## Local Economy

The economy in Wood County continued to attract private investment and job creation in 2017. The County carries out a business retention and expansion program focused on assisting local companies maximize the value of their Wood County operations.

In Rossford, the NAI Harmon Group began construction of a new business park in the Crossroads; the Pilkington project led to the rebuilding of the rail crossing on Dixie Highway; and IPS moved into new headquarters in the renovated Ford Building.

Perrysburg Township saw First Solar begin their \$150 million retooling project for its next generation of solar panels.

Continental Structural Plastics in North Baltimore began adding 100 new employees amid a \$16 million investment.

The Home Depot Distribution Center in Troy Township made a significant investment in floor space and equipment to better serve e-commerce activity.

The City of Northwood saw Campbell Mechanical Services expand their facility while Magna Norplas increased its employment to approximately 1,500.

## Major Initiatives

This past year saw the completion of three major capital projects. Final renovations at the Justice Center were completed in 2017. The nursing home (Wood Haven Health Care) finished its project of installation of a new chiller to improve climate control for resident rooms, a new boiler system, new doors, and exterior window replacement. The Historical Center and Museum wrapped up its project which included installation of an elevator, accessible restrooms, and other amenities.

Projects which are being planned are renovations to the entry and booking area at the Justice Center, replacement of electronic voting equipment, and an expansion of the Landfill.

The County continues to push for funding for replacement of bridges and infrastructure improvements, which are resources for the entire county.

Lake Erie water quality remains an important issue to not only the County, but to the whole region. The abundance of fresh water from Lake Erie is a fantastic resource for much of Ohio and Michigan. Through discussions with citizens, scientists, state officials, farmers, and local government leaders the County seeks a solution that addresses drinking water as a vital regional issue for the benefit of our citizens from the perspectives of good health and economic vitality.

## Long-Term Financial Planning

The County remains in a good financial position to fund core services due to conservative budgeting over the years. Appropriations and expenditures for 2017 reflected a cautious, yet optimistic approach by the County. This resulted in expenditures that maintained quality services to the citizens of Wood County, allowed for modest equipment purchases and capital improvements, and protected the County's financial position through its excellent bond rating (Aa2 by Moody's).

The County's General Fund budget for 2017 was slightly higher than in 2016. Budget estimates for 2018 reflect another slight increase in budgeted expenditures over last year while also reflecting a strong fund balance and continued strength in sales tax.

The County remains steadfast in its opposition to raising the sales tax. Sales tax in Wood County has not been raised in over twenty years and it continues to be an important revenue stream and one of the positive aspects of County revenues. We believe having a low rate helps our local businesses draw customers to our County and helps our citizens save money. Wood County remains in good fiscal condition because of good work by all County offices to cut expenses while continuing to provide good services to the citizens of Wood County.

### Relevant Financial Policies

It is the County's responsibility to provide essential services for its citizens while managing and safeguarding public funds. Specific policies are key management tools that help management make sound financial decisions. The Investment Policy and the Capital Asset Policy are two of these key management tools.

An investment policy is necessary for effective cash management and is essential to good fiscal management. This is particularly true as mounting costs and expanding programs have placed ever increasing pressures on local governmental revenues. Investment returns on funds not immediately required can help to reduce this pressure. Effective cash management of these funds requires an investment policy be well founded and uncompromisingly applied. The investment goals of the County are: the preservation of capital and the protection of investment principal, maximize the return on the portfolio but avoid assuming unreasonable investment risks, diversify investments to avoid incurring unreasonable and unnecessary risks by avoiding concentrations of specific issuers, and keep the investment portfolio sufficiently liquid to enable the County to meet operating requirements which might be reasonably anticipated.

The main objective of the capital asset policy is to maintain and safeguard the County's assets. The policy is implemented to help management control fixed and moveable property for more effective asset accountability and interdepartmental utilization, valuing of assets for insurance coverage (for proof of loss and replacement of assets), financial projections of depreciated assets for use in future capital expenditures and determining the actual cost of a function of the County, and asset accountability for increased security of vulnerable equipment.

### Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Wood County for its comprehensive annual financial report for the year ended December 31, 2016. This was the twenty-first consecutive year the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The purpose of this report is to provide complete and reliable information as a basis for making management decisions, as a means for determining compliance with legal provisions, and as a means for determining responsible stewardship of Wood County's assets. This report significantly increases the accountability of the County to its taxpayers.

Preparation of this report would not have been possible without the cooperation of every County department and agency. I would like to thank all of the elected officials, department heads, and their respective staffs for their assistance and cooperation with the preparation of this Comprehensive Annual Financial Report (CAFR).



I thank the County Commissioners and Administrator Andrew Kalmar in particular for their support, input, and funding for this CAFR. The assistance given by the Local Government Services Section of the Auditor of State's Office was most helpful and appreciated in compiling the CAFR.

Planning, coordinating, compiling, and completing this report has been the responsibility of Audit and Financial Reporting Accountant Rick Rosendale. I am grateful for his dedication, hard work, and attention to detail contained in every phase of this entire project.

Lastly, I would like to acknowledge the fine efforts of the entire staff of the Wood County Auditor's Office. Special thanks must go to Chief Deputy Karen Young, Deputy Auditors Vickie Clouser and Cheryl Frobose for payroll information, and Judy Dreier, Amanda Holman, and David Kuebeck for accounts payable detail.

Respectfully submitted,

A handwritten signature in cursive script that reads "Matthew Oestreich".

Matthew Oestreich  
Wood County Auditor

# WOOD COUNTY, OHIO

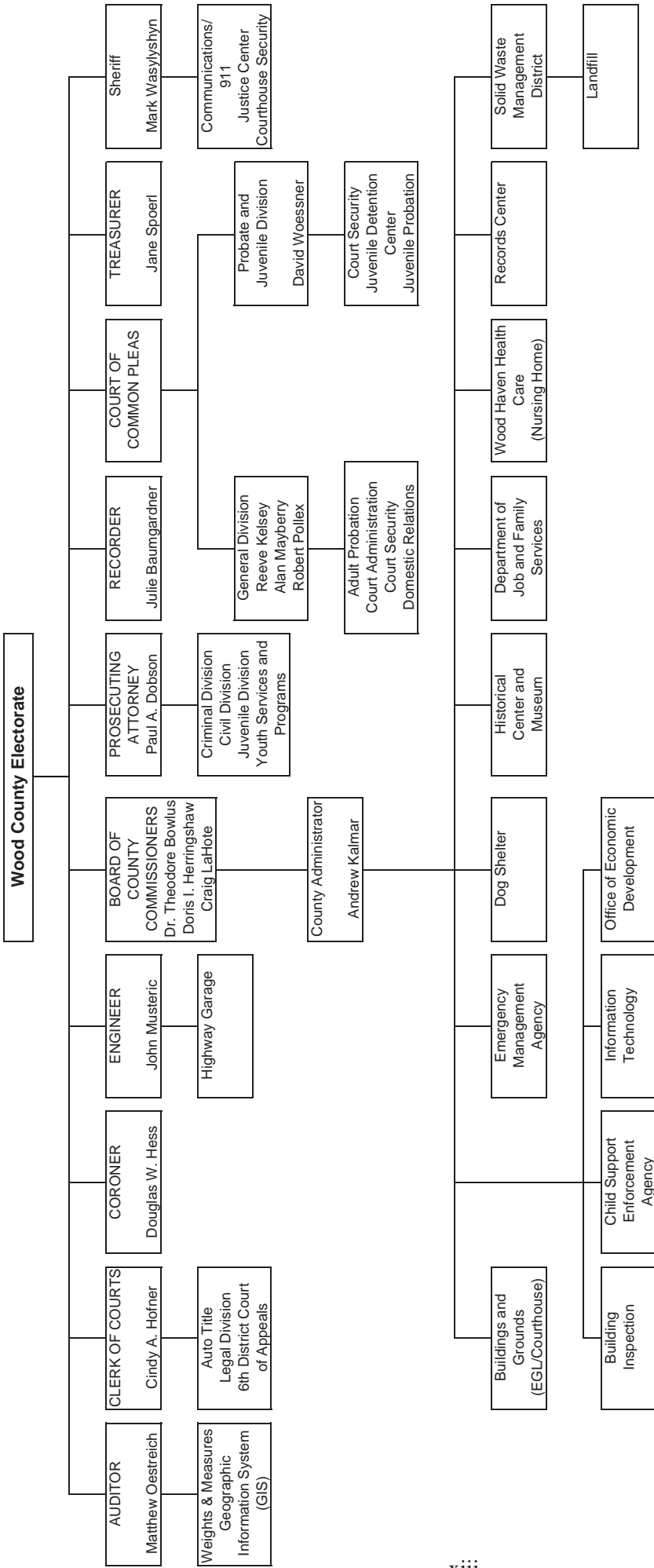
## PRINCIPAL OFFICIALS

December 31, 2017

## ELECTED OFFICIALS

Commissioner .....Dr. Theodore Bowlus  
Commissioner .....Doris I. Herringshaw  
Commissioner .....Craig LaHote  
Auditor .....Matthew Oestreich  
Treasurer .....Jane Spoerl  
Recorder .....Julie Baumgardner  
Clerk of Courts.....Cindy A. Hofner  
Coroner ..... Douglas W. Hess, M.D.  
Engineer .....John Musteric  
Prosecuting Attorney ..... Paul A. Dobson  
Sheriff .....Mark Wasylshyn  
Common Pleas Judge..... Reeve Kelsey  
Common Pleas Judge..... Alan Mayberry  
Common Pleas Judge.....Matthew Reger  
Probate/Juvenile Judge.....David Woessner

# WOOD COUNTY ORGANIZATIONAL CHART



- BOARDS AND COMMISSIONS**
  - Alcohol Drug Addiction Mental Health Services
  - Board of Elections
  - Developmental Disabilities (Wood Lane)
  - Law Library
  - Planning Commission
  - Public Defender Commission
  - Senior Citizens Center/Committee on Aging
  - Veterans Service Center
- JOINTLY GOVERNED ORGANIZATIONS**
  - Juvenile Residential Center of Northwest Ohio (Serves 10 County Area)
  - Northwest Community Corrections Center (Serves 5 County Area)
- DISCRETELY PRESENTED COMPONENT UNITS**
  - Wood County Port Authority
- RELATED ORGANIZATIONS**
  - District Public Library
  - Park District
  - Regional Airport Authority
- INDEPENDENT COUNTY AGENCIES**
  - Agricultural Society
  - Economic Development Commission
  - Educational Service Center
  - Health Department
  - Historical Society
  - Northwestern Water and Sewer District
  - Ohio State University Extension
  - Soil and Water Conservation District



Government Finance Officers Association

Certificate of  
Achievement  
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**Wood County  
Ohio**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2016**

*Christopher P. Morill*

Executive Director/CEO

**FINANCIAL  
SECTION**

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

Wood County  
One Courthouse Square  
Bowling Green, Ohio 43402-2427

To the Board of County Commissioners:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Wood County, Ohio (the County), as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of the Wood County Port Authority, which represents the County's discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for the Wood County Port Authority, is based solely on the report of other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

### ***Opinions***

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Wood County, Ohio, as of December 31, 2017, and the respective changes in financial position and where applicable, cash flows thereof and the respective budgetary comparisons for the General; Motor Vehicle and Gasoline Tax; Alcohol, Drug Addiction, and Mental Health Services; Job and Family Services; and Developmental Disabilities funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

### ***Emphasis of Matters***

As discussed in Note 3 to the financial statements, during 2017, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. Also, as discussed in Note 3 to the financial statements, the 2017 financial statements have been restated to correct two misstatements. We did not modify our opinion regarding these matters.

### ***Other Matters***

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require this presentation to include *management's discussion and analysis*, and schedules of net pension liabilities and pension contributions listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

#### *Supplementary and Other Information*

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.



We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated July 31, 2018, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State

Columbus, Ohio

July 31, 2018

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Wood County, Ohio  
Management's Discussion and Analysis  
For the Year Ended December 31, 2017  
Unaudited

The discussion and analysis of Wood County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2017. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter and the basic financial statements to enhance their understanding of the County's financial performance.

Highlights

Highlights for 2017 are as follows:

In total, the County's net position decreased \$1,197,812 million; less than 1 percent from the prior year. Governmental activities increased \$42,717 while business-type activities decreased \$1,240,529.

Using this Annual Report

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand Wood County's financial position.

The statement of net position and the statement of activities provide information about the activities of the County as a whole, presenting both an aggregate and a longer-term view of the County.

Fund financial statements provide a greater level of detail. For governmental funds, these statements tell how services were financed in the short-term and what remains for future spending. Fund financial statements report the County's most significant funds individually and the County's nonmajor funds in a single column. The County's major funds are the General; Motor Vehicle and Gasoline Tax; Alcohol, Drug Addiction, and Mental Health Services; Job and Family Services; Developmental Disabilities; Building Inspection; Nursing Home; and Landfill funds.

Reporting the County as a Whole

The statement of net position and the statement of activities reflect how the County did financially during 2017. These statements include all assets and liabilities using the accrual basis of accounting similar to that which is used by most private-sector companies. This basis of accounting considers all of the current year's revenues and expenses regardless of when cash is received or paid.

These statements report the County's net position and changes in net position. This change in net position is important because it tells the reader whether the financial position of the County as a whole has increased or decreased from the prior year. Over time, these increases and/or decreases are one indicator of whether the financial position is improving or deteriorating. The causes of these changes may be the result of many factors, some financial, some not. Non-financial factors include the County's tax base and the condition of the County's capital assets. These factors must be considered when assessing the overall health of the County.

Wood County, Ohio  
Management's Discussion and Analysis  
For the Year Ended December 31, 2017  
Unaudited

In the statement of net position and the statement of activities, the County is divided into three distinct types of activities:

**Governmental Activities** - Most of the County's programs and services are reported here including general government, public safety, public works, health, human services, conservation and recreation, and economic development. These services are funded primarily by taxes and intergovernmental revenues, including federal and state grants and other shared revenues.

**Business-Type Activities** - These services are provided on a charge for services basis and are intended to recover all or most of the costs of the services provided. The County's Building Inspection department, Nursing Home, and Landfill are reported here.

**Component Unit** - The County's financial statements include financial data for the Wood County Port Authority. This component unit is more fully described in Note 26 to the basic financial statements.

Reporting the County's Most Significant Funds

Fund financial statements provide detailed information about the County's major funds, the General; Motor Vehicle and Gasoline Tax; Alcohol, Drug Addiction, and Mental Health Services; Job and Family Services; Developmental Disabilities; Building Inspection; Nursing Home; and Landfill funds. While the County uses many funds to account for its financial transactions, these are the most significant.

**Governmental Funds** - The County's governmental funds are used to account for essentially the same programs reported as governmental activities on the government-wide financial statements. Most of the County's basic services are reported in these funds and focus on how money flows into and out of the funds as well as the balances available for spending at year end. These funds are reported on the modified accrual basis of accounting which measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services being provided.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities on the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to help make this comparison between governmental funds and governmental activities.

**Proprietary Funds** - The County maintains two different types of proprietary funds. Enterprise funds use the accrual basis of accounting and are used to report the same functions presented as business-type activities on the government-wide financial statements. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's other programs and activities.

**Fiduciary Funds** - Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected on the government-wide financial statements because the resources from these funds are not available to support the County's programs. These funds also use the accrual basis of accounting.

Wood County, Ohio  
Management's Discussion and Analysis  
For the Year Ended December 31, 2017  
Unaudited

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2017 and 2016.

Table 1  
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
<u>Assets</u>						
Current and Other Assets	\$166,323,680	\$156,422,534	\$7,290,998	\$8,037,272	\$173,614,678	\$164,459,806
Capital Assets, Net	94,799,296	93,443,438	7,122,526	6,470,337	101,921,822	99,913,775
Total Assets	<u>261,122,976</u>	<u>249,865,972</u>	<u>14,413,524</u>	<u>14,507,609</u>	<u>275,536,500</u>	<u>264,373,581</u>
<u>Deferred Outflows of Resources</u>						
Pension	23,610,817	18,132,902	2,591,158	1,990,627	26,201,975	20,123,529
<u>Liabilities</u>						
Current and Other Liabilities	6,043,124	5,965,675	550,780	618,761	6,593,904	6,584,436
Long-Term Liabilities						
Pension	61,573,000	48,338,793	6,731,762	5,207,100	68,304,762	53,545,893
Other Amounts	11,137,769	11,928,024	9,850,753	9,535,360	20,988,522	21,463,384
Total Liabilities	<u>78,753,893</u>	<u>66,232,492</u>	<u>17,133,295</u>	<u>15,361,221</u>	<u>95,887,188</u>	<u>81,593,713</u>
<u>Deferred Inflows of Resources</u>						
Pension	969,271	1,165,417	75,511	100,610	1,044,782	1,266,027
Other Amounts	34,595,418	30,228,471	0	0	34,595,418	30,228,471
Total Deferred Inflows of Resources	<u>35,564,689</u>	<u>31,393,888</u>	<u>75,511</u>	<u>100,610</u>	<u>35,640,200</u>	<u>31,494,498</u>
<u>Net Position</u>						
Net Investment in Capital Assets	92,806,907	91,358,571	5,201,689	4,269,458	98,008,596	95,628,029
Restricted	56,886,216	59,567,923	0	0	56,886,216	59,567,923
Unrestricted (Deficit)	20,722,088	19,446,000	(5,405,813)	(3,233,053)	15,316,275	16,212,947
Total Net Position (Deficit)	<u>\$170,415,211</u>	<u>\$170,372,494</u>	<u>(\$204,124)</u>	<u>\$1,036,405</u>	<u>\$170,211,087</u>	<u>\$171,408,899</u>

The net pension liability reported by the County at December 31, 2017, is reported pursuant to Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions". For reasons discussed below, end users of these financial statements will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

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GASB standards are national standards and apply to all government financial reports prepared in accordance with generally accepted accounting principles. When accounting for pension costs, GASB Statement No. 27 focused on a funding approach. This approach limited pension costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's net pension liability. GASB Statement No. 68 takes an earnings approach to pension accounting; however, the nature of Ohio's statewide pension systems and State law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

Under the new standards required by GASB Statement No. 68, the net pension liability equals the County's proportionate share of each plan's collective present value of estimated future pension benefits attributable to active and inactive employees' past service minus plan assets available to pay these benefits.

GASB notes that pension obligations, whether funded or unfunded, are part of the "employment exchange", that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of this liability. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific legal limit to its contribution to the pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system against the public employer. State law operates to mitigate/lessen the moral obligation of the public employer to the employee because all parties enter the employment exchange with notice as to the law. The pension system is responsible for the administration of the plan.

Most long-term liabilities have set repayment schedules, or in the case of compensated absences (i.e. vacation and sick leave), are satisfied through paid time off or termination payments. There is no repayment schedule for the net pension liability. As explained above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability but are outside the control of the County. In the event that contributions, investment returns, and other changes are insufficient to keep up with required pension payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability is satisfied, this liability is separately identified within the long-term liability section of the statement of net position.

In accordance with GASB Statement No. 68, the County's statements prepared on an accrual basis of accounting include an annual pension expense for their proportionate share of each plan's change in net pension liability not accounted for as deferred outflows/inflows.

Pension related changes noted in the above table for both governmental and business-type activities reflect an increase in deferred outflows due to the change in assumptions in the latest actuarial valuation related to the net pension liability. The increase in the net pension liability represents the County's proportionate share of the unfunded benefits. As indicated previously, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability.

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For governmental activities, there was very little change in overall net position, only \$42,717. However, note the almost \$10 million increase in current and other assets. Much of this increase is related to an increase in cash and cash equivalents. For instance, cash increased over \$1.2 million in the General Fund simply due to operating performance for 2017 (revenues outpacing expenditures). Cash resources also increased from charges for road work performed by the County Engineer for other subdivisions in 2017 by \$875,000 and by \$1,000,000 for the Buck Road and Lime City Road improvements. The receivable for property taxes increased over \$4.3 million. Due to a healthy fund balance, Developmental Disabilities chose to not collect on one of its tax levies in 2017 but will resume this collection in 2018---the tax was levied in 2017 for collection to occur in 2018, thus the significant increase in the receivable. (Note the increase in other deferred inflows which offsets this receivable). In addition, there was a substantial increase in notes receivable due to a loan made by the County Commissioners to the Wood County Fair Foundation for the construction of a new multi-purpose building at the fairgrounds. Unfortunately, all of the gains realized by the increase in current and other assets was offset by the increase in the net pension liability resulting in the minimal change to overall net position.

The decrease in net position for business-type activities is primarily due to the increase in the net pension liability. The decrease in current and other assets is largely related to resources spent on renovations at the nursing home; however, note this decrease is offset by an increase in net capital assets.

Table 2 reflects the change in net position for 2017 and 2016.

Table 2  
Change in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
<u>Revenues</u>						
Program Revenues						
Charges for Services	\$22,552,459	\$20,887,132	\$10,159,528	\$9,699,865	\$32,711,987	\$30,586,997
Operating Grants, Contributions, and Interest	28,673,731	30,831,863	40,000	0	28,713,731	30,831,863
Capital Grants and Contributions	4,886,515	4,343,709	0	0	4,886,515	4,343,709
Total Program Revenues	<u>56,112,705</u>	<u>56,062,704</u>	<u>10,199,528</u>	<u>9,699,865</u>	<u>66,312,233</u>	<u>65,762,569</u>
General Revenues						
Property Taxes Levied for:						
General Operating	6,609,274	6,484,286	0	0	6,609,274	6,484,286
Health-Alcohol, Drug Addiction, and Mental Health Services	6,599,673	6,501,743	0	0	6,599,673	6,501,743
Human Services-Job and Family Services	3,387,359	219,580	0	0	3,387,359	219,580
Human Services- Developmental Disabilities	11,794,339	19,117,501	0	0	11,794,339	19,117,501
Human Services-Senior Citizens	1,824,941	1,797,368	0	0	1,824,941	1,797,368
Conservation and Recreation- Historical Center	140,634	137,947	0	0	140,634	137,947
Permissive Sales Taxes	21,728,747	20,918,104	0	0	21,728,747	20,918,104
Other Local Taxes	138,177	130,266	0	0	138,177	130,266
Grants and Entitlements	3,396,957	3,290,652	0	0	3,396,957	3,290,652
Interest	1,566,658	266,821	0	0	1,566,658	266,821
Other	2,126,203	2,745,970	32,864	63,740	2,159,067	2,809,710
Total General Revenues	<u>59,312,962</u>	<u>61,610,238</u>	<u>32,864</u>	<u>63,740</u>	<u>59,345,826</u>	<u>61,673,978</u>
Total Revenues	<u>115,425,667</u>	<u>117,672,942</u>	<u>10,232,392</u>	<u>9,763,605</u>	<u>125,658,059</u>	<u>127,436,547</u>

(continued)

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Table 2  
Change in Net Position  
(continued)

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
<u>Program Expenses</u>						
General Government:						
Legislative and Executive	\$25,314,481	\$21,203,975	\$0	\$0	\$25,314,481	\$21,203,975
Judicial	9,967,292	9,506,509	0	0	9,967,292	9,506,509
Intergovernmental	442,610	415,473	0	0	442,610	415,473
Internal Service Fund-External Portion	1,779,240	988,184	0	0	1,779,240	988,184
Public Safety	10,704,251	10,212,730	0	0	10,704,251	10,212,730
Public Works	12,402,958	10,918,605	0	0	12,402,958	10,918,605
Health						
Alcohol, Drug Addiction, and Mental Health Services	9,760,009	9,931,455	0	0	9,760,009	9,931,455
Other Health	815,601	720,564	0	0	815,601	720,564
Human Services						
Job and Family Services	13,337,324	11,627,729	0	0	13,337,324	11,627,729
Child Support Enforcement Agency	2,371,051	2,179,207	0	0	2,371,051	2,179,207
Developmental Disabilities	23,111,387	27,192,277	0	0	23,111,387	27,192,277
Other Human Services	2,818,729	2,710,064	0	0	2,818,729	2,710,064
Conservation and Recreation	383,887	355,018	0	0	383,887	355,018
Economic Development	1,946,305	1,171,987	0	0	1,946,305	1,171,987
Interest and Fiscal Charges	76,880	233,458	0	0	76,880	233,458
Building Inspection	0	0	1,392,408	1,368,957	1,392,408	1,368,957
Nursing Home	0	0	7,132,593	7,566,209	7,132,593	7,566,209
Landfill	0	0	3,098,865	2,518,359	3,098,865	2,518,359
Total Expenses	<u>115,232,005</u>	<u>109,367,235</u>	<u>11,623,866</u>	<u>11,453,525</u>	<u>126,855,871</u>	<u>120,820,760</u>
Increase (Decrease) in						
Net Position before Transfers	193,662	8,305,707	(1,391,474)	(1,689,920)	(1,197,812)	6,615,787
Transfers	(150,945)	(1,151,062)	150,945	1,151,062	0	0
Increase (Decrease) in Net Position	42,717	7,154,645	(1,240,529)	(538,858)	(1,197,812)	6,615,787
Net Position Beginning of Year	<u>170,372,494</u>	<u>163,217,849</u>	<u>1,036,405</u>	<u>1,575,263</u>	<u>171,408,899</u>	<u>164,793,112</u>
Net Position (Deficit) End of Year	<u>\$170,415,211</u>	<u>\$170,372,494</u>	<u>(\$204,124)</u>	<u>\$1,036,405</u>	<u>\$170,211,087</u>	<u>\$171,408,899</u>

For governmental activities, the overall change in program revenues was not significant; however, there were changes in the makeup of program revenues for 2017. The increase in charges for services was largely related to charges for the Buck Road and Lime City Road improvements charged by the County Engineer. The decrease in operating grants and contributions was affected by the privatization of Wood Lane Industries and a reduction in Medicaid resources received by the County. The increase in capital grants and contributions was due to Issue I monies received by the County in 2017. The decrease in general revenues was primarily due to Developmental Disabilities decision to not collect on one of the tax levies in 2017. This decrease was somewhat offset by an increase in property tax revenue from the additional levy for Job and Family Services, by continued improvement in sales tax revenue as the economy in the County continues to prosper, and the improvement in the performance of the County's investments as noted in the increase in interest revenue.

For business-type activities, almost 100 percent of revenues generated by the enterprise funds are program revenues, meaning the business-type activities are almost entirely supported by charges for services. Total revenues increased slightly due to a modest increase in charges for services and a grant received by the nursing home. The increase in expenses was minimal; less than 2 percent.



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Table 3 indicates the total cost of services and the net cost of services for governmental activities. The statement of activities reflects the cost of program services and the charges for services, grants, and contributions offsetting those services. The net cost of services identifies the cost of those services supported by tax revenues and unrestricted intergovernmental revenues.

Table 3  
Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2017	2016	2017	2016
General Government:				
Legislative and Executive	\$25,314,481	\$21,203,975	\$19,805,856	\$15,918,370
Judicial	9,967,292	9,506,509	5,163,976	4,765,537
Intergovernmental	442,610	415,473	442,610	415,473
Internal Service Fund-External Portion	1,779,240	988,184	(158,445)	(1,512,366)
Public Safety	10,704,251	10,212,730	8,702,028	8,114,363
Public Works	12,402,958	10,918,605	(3,146,899)	(1,424,586)
Health				
Alcohol, Drug Addiction and Mental Health Services	9,760,009	9,931,455	6,574,986	6,991,425
Other Health	815,601	720,564	456,055	254,741
Human Services				
Job and Family Services	13,337,324	11,627,729	4,291,952	3,103,494
Child Support Enforcement Agency	2,371,051	2,179,207	463,702	171,456
Developmental Disabilities	23,111,387	27,192,277	12,803,117	14,042,882
Other Human Services	2,818,729	2,710,064	2,614,144	2,504,055
Conservation and Recreation	383,887	355,018	314,799	(258,788)
Economic Development	1,946,305	1,171,987	714,539	(14,983)
Interest and Fiscal Charges	76,880	233,458	76,880	233,458
Total Expenses	<u>\$115,232,005</u>	<u>\$109,367,235</u>	<u>\$59,119,300</u>	<u>\$53,304,531</u>

For 2017, 51 percent of the costs for services provided by the County were paid for by general revenues (50 percent in the prior year). Note, however, that a review of the above table demonstrates that program revenues contributed significantly to several programs.

Costs for both the legislative and executive and judicial programs were well supported through charges for services, 21 and 39 percent, respectively (for example charges for property tax transfers, real estate assessments, and document recording fees in the legislative and executive program and various court filing and administrative fees in the judicial program). During 2017, the public works program was again fully funded through program revenues. Public works expenses are provided for through permissive motor vehicle license monies as well as operating and capital grants. Generally, the remainder of public works costs is provided for through charges for services. The health and human services programs continue to be largely funded through various grants and entitlements restricted to providing programs for various at risk individuals.

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Governmental Funds Financial Analysis

The County's major governmental funds are the General Fund; and the Motor Vehicle and Gasoline Tax; Alcohol, Drug Addiction, and Mental Health Services; Job and Family Services; and Developmental Disabilities special revenue funds.

The General Fund had a 9 percent increase in fund balance. There was a 5 percent increase in revenues, primarily sales taxes as the economy continues to prosper and improved performance in the County's investments (interest revenue). Expenditures increased slightly less than 4 percent which can largely be attributed to personnel costs (salaries and benefits increases).

Fund balance increased 12 percent in the Motor Vehicle and Gasoline Tax Fund. Revenues increased approximately \$1.4 million; approximately \$875,000 in charges for services as mentioned previously and an increase in gas tax and license fees received from the State. The increase in expenditures was approximately \$529,000 related to road work during 2017.

Fund balance increased 4 percent in the Alcohol, Drug Addiction, and Mental Health Services Fund. Revenues increased 8 percent (primarily intergovernmental revenue-grants and State provided resources) while expenditures had a modest decrease.

There was little change in fund balance in the Job and Family Services Fund; however, revenues increased significantly. In 2016, the County chose to not collect on the property tax levy but resumed those collections in 2017. Services provided increased in relation to the increase in revenue.

There was a 5 percent decrease in fund balance in the Developmental Disabilities Fund. Revenues decreased significantly in 2017 because the County decided not to collect on one of their tax levies. There was a 10 percent decrease in expenditures---expenditures are based on client service needs/requests.

Business-Type Activities Financial Analysis

Net position increased approximately \$282,000 in the Building Inspection Fund. Both revenues and expenses increased due to an increase in activities requiring permits and inspections.

Net position decreased in the Nursing Home Fund largely due to an increase in personnel costs (salaries and benefits costs) and resources spent to complete non-capitalized renovations.

The Landfill Fund had a 3 percent decrease in net position. Revenues increased somewhat based on the amount of trash dumped. Expenses increased due to personnel costs (salaries and benefits costs), an increase in the estimate for future closure and postclosure costs, and depreciation expense.

Budgetary Highlights

The County prepares an annual budget of revenues and expenditures/expenses for all funds of the County for use by County officials and department heads and such other budgetary documents as are required by State statute, including the annual appropriations ordinance which is effective the first day of January.

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The County's most significant budgeted fund is the General Fund. For revenues, there was almost no change from the original budget to the final budget. Actual revenues were 12 percent higher than the final budget due to conservative estimates for sales taxes, charges for services (property transfer fees, document recording fees, various court fees, etc.), and State provided resources (largely State funding). For expenditures, there was little change from the original budget to the final budget. The 6 percent decrease in actual expenditures compared to the final budget was due to conservative budgeting.

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2017, was \$92,806,907 and \$5,201,689, respectively (net of accumulated depreciation and related debt). The most significant additions to capital assets for governmental activities consisted of the justice center renovations, equipment (camera system for the court, various IT equipment), vehicles (trucks for the engineer, SUV's for the sheriff, a drone for the sheriff, van for the court), and additions to or rehabilitation of roads and bridges. Disposals included bridge replacement, routine equipment and vehicle replacement, and furniture and fixtures. Additions for business-type activities consisted of ongoing and completed construction and various equipment additions and replacement (loader, compactor). For further information regarding the County's capital assets, refer to Note 11 to the basic financial statements.

Debt - At December 31, 2017, the County had several long-term obligations outstanding including \$5,461,644 in general obligation bonds and \$162,389 in OPWC loans. Of this amount, \$910,000 will be repaid from business-type activity.

During 2017, the County currently refunded general obligation bonds for the Wood County District Library. The refunding resulted in a decrease in aggregate debt service payments of \$482,588 and an economic gain of \$423,300.

In addition to the debt outlined above, the County's long-term obligations also include the net pension liability, compensated absences, claims, capital leases, landfill closure and postclosure costs. For further information regarding the County's long-term obligations, refer to Notes 18, 19, and 20 to the basic financial statements.

The County has a bond rating of Aa2 with Moody's.

Current Issues

The unemployment rate for the County in April 2018 was 3.5 percent which is less than the rate of 3.9 percent one year ago (April 2017). This rate is lower than the State rate of 4.0 percent and is less than the national rate of 3.7 percent.

Sales tax revenue for 2017 was almost 4 percent higher than 2016. So far in 2018, sales tax revenues compared to last year (January through May) are approximately one-half of one percent higher.

Request for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the County's financial status. Questions concerning any of the information provided in this report or requests for additional financial information should be directed to Matthew Oestreich, Wood County Auditor, One Courthouse Square, Bowling Green, Ohio 43402-2427 or by visiting the County's website at [www.co.wood.oh.us](http://www.co.wood.oh.us).

Wood County, Ohio  
Statement of Net Position  
Primary Government and Discretely Presented Component Unit  
December 31, 2017

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Wood County Port Authority
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$97,023,517	\$7,517,806	\$104,541,323	\$0
Cash and Cash Equivalents in Segregated Accounts	743,911	86,161	830,072	142,054
Cash and Cash Equivalents with Fiscal Agent	5,740,701	0	5,740,701	0
Investments with Fiscal Agent	7,378,075	0	7,378,075	0
Accounts Receivable	231,438	312,604	544,042	0
Accrued Interest Receivable	354,667	0	354,667	0
Permissive Sales Taxes Receivable	5,594,241	0	5,594,241	0
Due from Other Governments	9,258,023	281,194	9,539,217	517,278
Due from Component Unit	273,559	0	273,559	0
Prepaid Items	626,504	49,082	675,586	0
Materials and Supplies Inventory	492,297	71,324	563,621	0
Internal Balances	1,027,173	(1,027,173)	0	0
Property Taxes Receivable	35,553,671	0	35,553,671	0
Notes Receivable	1,476,439	0	1,476,439	0
Special Assessments Receivable	549,464	0	549,464	0
Nondepreciable Capital Assets	3,280,127	904,000	4,184,127	7,382,850
Depreciable Capital Assets, Net	91,519,169	6,218,526	97,737,695	0
<b>Total Assets</b>	<b>261,122,976</b>	<b>14,413,524</b>	<b>275,536,500</b>	<b>8,042,182</b>
<u>Deferred Outflows of Resources</u>				
Pension	23,610,817	2,591,158	26,201,975	0
<u>Liabilities</u>				
Accrued Wages Payable	2,080,269	233,053	2,313,322	0
Accounts Payable	2,605,244	223,370	2,828,614	98,024
Contracts Payable	187,405	0	187,405	0
Matured Compensated Absences Payable	94,522	0	94,522	0
Due to Other Governments	962,592	91,590	1,054,182	211,921
Due to Primary Government	0	0	0	273,559
Accrued Interest Payable	13,461	2,767	16,228	0
Matured Bonds Payable	24,000	0	24,000	0
Matured Interest Payable	23,742	0	23,742	0
Retainage Payable	51,889	0	51,889	0
Deposits Held and Due to Others	0	0	0	0
Long-Term Liabilities:				
Due Within One Year	3,813,333	461,886	4,275,219	0
Due in More Than One Year	7,324,436	9,388,867	16,713,303	0
Pension	61,573,000	6,731,762	68,304,762	0
<b>Total Liabilities</b>	<b>78,753,893</b>	<b>17,133,295</b>	<b>95,887,188</b>	<b>583,504</b>
<u>Deferred Inflows of Resources</u>				
Property Taxes	34,595,418	0	34,595,418	0
Pension	969,271	75,511	1,044,782	0
<b>Total Deferred Inflows of Resources</b>	<b>35,564,689</b>	<b>75,511</b>	<b>35,640,200</b>	<b>0</b>

(continued)

Wood County, Ohio  
Statement of Net Position  
Primary Government and Discretely Presented Component Unit  
December 31, 2017  
(continued)

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Wood County Port Authority
<u>Net Position</u>				
Net Investment in Capital Assets	\$92,806,907	\$5,201,689	\$98,008,596	\$7,372,383
Restricted for:				
Debt Service	179,503	0	179,503	0
Capital Projects	887,031	0	887,031	0
Legislative and Executive	1,128,111	0	1,128,111	0
Judicial	2,023,933	0	2,023,933	0
Public Safety	668,593	0	668,593	0
Public Works	12,637,241	0	12,637,241	0
Health	5,896,551	0	5,896,551	0
Human Services	30,357,479	0	30,357,479	0
Economic Development	678,639	0	678,639	0
Other Purposes	2,429,135	0	2,429,135	0
Unrestricted (Deficit)	20,722,088	(5,405,813)	15,316,275	86,295
Total Net Position (Deficit)	\$170,415,211	(\$204,124)	\$170,211,087	\$7,458,678

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio  
Statement of Activities  
Primary Government and Discretely Presented Component Unit  
For the Year Ended December 31, 2017

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Governmental Activities</u>				
General Government:				
Legislative and Executive	\$25,314,481	\$5,321,645	\$186,980	\$0
Judicial	9,967,292	3,859,657	943,659	0
Intergovernmental	442,610	0	0	0
Internal Service Fund-External Portion	1,779,240	1,937,685	0	0
Public Safety	10,704,251	1,454,429	547,794	0
Public Works	12,402,958	8,197,452	2,518,424	4,833,981
Health				
Alcohol, Drug Addiction, and Mental Health Services	9,760,009	20	3,185,003	0
Other Health	815,601	356,879	2,667	0
Human Services				
Job and Family Services	13,337,324	0	9,045,372	0
Child Support Enforcement Agency	2,371,051	447,918	1,459,431	0
Developmental Disabilities	23,111,387	529,161	9,779,109	0
Other Human Services	2,818,729	544	204,041	0
Conservation and Recreation	383,887	0	16,554	52,534
Economic Development	1,946,305	447,069	784,697	0
Interest and Fiscal Charges	76,880	0	0	0
Total Governmental Activities	115,232,005	22,552,459	28,673,731	4,886,515
<u>Business-Type Activities</u>				
Building Inspection	1,392,408	1,688,796	0	0
Nursing Home	7,132,593	5,685,121	40,000	0
Landfill	3,098,865	2,785,611	0	0
Total Business-Type Activities	11,623,866	10,159,528	40,000	0
Total Primary Government	\$126,855,871	\$32,711,987	\$28,713,731	\$4,886,515

Net (Expense) Revenue and Change in Net Position

Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Wood County Port Authority
(\$19,805,856)	\$0	(\$19,805,856)	\$0
(5,163,976)	0	(5,163,976)	0
(442,610)	0	(442,610)	0
158,445	0	158,445	0
(8,702,028)	0	(8,702,028)	0
3,146,899	0	3,146,899	0
(6,574,986)	0	(6,574,986)	0
(456,055)	0	(456,055)	0
(4,291,952)	0	(4,291,952)	0
(463,702)	0	(463,702)	0
(12,803,117)	0	(12,803,117)	0
(2,614,144)	0	(2,614,144)	0
(314,799)	0	(314,799)	0
(714,539)	0	(714,539)	0
(76,880)	0	(76,880)	0
(59,119,300)	0	(59,119,300)	0
0	296,388	296,388	0
0	(1,407,472)	(1,407,472)	0
0	(313,254)	(313,254)	0
0	(1,424,338)	(1,424,338)	0
(59,119,300)	(1,424,338)	(60,543,638)	0

(continued)

Wood County, Ohio  
Statement of Activities  
Primary Government and Discretely Presented Component Unit  
For the Year Ended December 31, 2017  
(continued)

	Program Revenues			
Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions	
<u>Component Unit</u> Wood County Port Authority	\$905,559	\$50,000	\$855,291	\$0
Total Component Units	\$905,559	\$50,000	\$855,291	\$0

General Revenues:  
Property Taxes Levied for:  
    General Operating  
    Health-Alcohol, Drug Addiction, and Mental Health  
    Services  
    Human Services-Job and Family Services  
    Human Services-Developmental Disabilities  
    Human Services-Senior Citizens  
    Conservation and Recreation-Historical Center  
Permissive Sales Taxes  
Other Taxes  
Grants and Entitlements not Restricted to Specific Programs  
Interest  
Other

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position Beginning of Year - Restated (Note 3)

Net Position (Deficit) End of Year

See Accompanying Notes to the Basic Financial Statements



Net (Expense) Revenue and Change in Net Position

Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Wood County Port Authority
\$0	\$0	\$0	(\$268)
0	0	0	(268)
6,609,274	0	6,609,274	0
6,599,673	0	6,599,673	0
3,387,359	0	3,387,359	0
11,794,339	0	11,794,339	0
1,824,941	0	1,824,941	0
140,634	0	140,634	0
21,728,747	0	21,728,747	0
138,177	0	138,177	0
3,396,957	0	3,396,957	0
1,566,658	0	1,566,658	0
2,126,203	32,864	2,159,067	0
59,312,962	32,864	59,345,826	0
(150,945)	150,945	0	0
59,162,017	183,809	59,345,826	0
42,717	(1,240,529)	(1,197,812)	(268)
170,372,494	1,036,405	171,408,899	7,458,946
\$170,415,211	(\$204,124)	\$170,211,087	\$7,458,678

Wood County, Ohio  
Balance Sheet  
Governmental Funds  
December 31, 2017

	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$29,519,463	\$7,817,066	\$4,995,639	\$2,367,573
Cash and Cash Equivalents in Segregated Accounts	93,297	0	0	0
Accounts Receivable	58,612	0	0	0
Accrued Interest Receivable	354,667	0	0	0
Permissive Sales Taxes Receivable	5,594,241	0	0	0
Due from Other Governments	1,911,373	3,438,584	1,174,593	579,791
Due from Component Unit	273,559	0	0	0
Prepaid Items	335,820	44,040	3,164	2,858
Materials and Supplies Inventory	132,916	309,916	0	20,438
Interfund Receivable	3,054,615	621	0	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	232,487	0	0	0
Property Taxes Receivable	7,094,914	0	6,850,399	3,514,973
Notes Receivable	500,000	0	0	0
Special Assessments Receivable	0	0	0	0
<b>Total Assets</b>	<b>\$49,155,964</b>	<b>\$11,610,227</b>	<b>\$13,023,795</b>	<b>\$6,485,633</b>
<u>Liabilities</u>				
Accrued Wages Payable	\$1,148,586	\$121,299	\$22,235	\$245,714
Accounts Payable	432,726	61,495	796,004	376,777
Contracts Payable	0	22,310	0	0
Matured Compensated Absences Payable	38,455	0	0	0
Due to Other Governments	502,771	56,692	5,356	185,344
Interfund Payable	209,607	43,884	4,626	43,783
Matured Bonds Payable	0	0	0	0
Matured Interest Payable	0	0	0	0
Retainage Payable	0	0	0	0
<b>Total Liabilities</b>	<b>2,332,145</b>	<b>305,680</b>	<b>828,221</b>	<b>851,618</b>
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	6,900,883	0	6,664,062	3,419,237
Unavailable Revenue	5,430,690	2,835,044	1,360,930	282,703
<b>Total Deferred Inflows of Resources</b>	<b>12,331,573</b>	<b>2,835,044</b>	<b>8,024,992</b>	<b>3,701,940</b>
<u>Fund Balance</u>				
Nonspendable	2,909,299	353,956	3,164	23,296
Restricted	0	8,115,547	4,167,418	1,908,779
Committed	637,889	0	0	0
Assigned	10,386,620	0	0	0
Unassigned (Deficit)	20,558,438	0	0	0
<b>Total Fund Balance</b>	<b>34,492,246</b>	<b>8,469,503</b>	<b>4,170,582</b>	<b>1,932,075</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$49,155,964</b>	<b>\$11,610,227</b>	<b>\$13,023,795</b>	<b>\$6,485,633</b>

See Accompanying Notes to the Basic Financial Statements

<u>Developmental Disabilities</u>	<u>Other Governmental</u>	<u>Total</u>
\$28,258,121	\$18,249,628	\$91,207,490
383,823	266,791	743,911
0	172,826	231,438
0	0	354,667
0	0	5,594,241
1,437,014	716,421	9,257,776
0	0	273,559
57,088	26,862	469,832
8,451	20,576	492,297
0	31,913	3,087,149
0	0	232,487
16,051,123	2,042,262	35,553,671
0	976,439	1,476,439
0	549,464	549,464
<u>\$46,195,620</u>	<u>\$23,053,182</u>	<u>\$149,524,421</u>
\$355,368	\$187,067	\$2,080,269
719,792	218,450	2,605,244
0	165,095	187,405
56,067	0	94,522
136,510	44,788	931,461
56,431	1,858,126	2,216,457
0	24,000	24,000
0	23,742	23,742
0	51,889	51,889
<u>1,324,168</u>	<u>2,573,157</u>	<u>8,214,989</u>
15,624,652	1,986,584	34,595,418
<u>1,049,999</u>	<u>1,187,294</u>	<u>12,146,660</u>
<u>16,674,651</u>	<u>3,173,878</u>	<u>46,742,078</u>
65,539	47,438	3,402,692
28,131,262	8,416,801	50,739,807
0	350,000	987,889
0	9,046,848	19,433,468
0	(554,940)	20,003,498
<u>28,196,801</u>	<u>17,306,147</u>	<u>94,567,354</u>
<u>\$46,195,620</u>	<u>\$23,053,182</u>	<u>\$149,524,421</u>

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Wood County, Ohio  
 Reconciliation of Total Governmental Fund Balance  
 to Net Position of Governmental Activities  
 December 31, 2017

Total Governmental Fund Balance		\$94,567,354
<p>Amounts reported for governmental activities on the statement of net position are different because of the following:</p>		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		94,799,296
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.		
Accounts Receivable	234,319	
Accrued Interest Receivable	269,417	
Permissive Sales Taxes Receivable	3,899,098	
Due from Other Governments	6,236,109	
Delinquent Property Taxes Receivable	958,253	
Special Assessments Receivable	<u>549,464</u>	
		12,146,660
An internal balance is recorded in governmental activities to reflect overpayments to the internal service fund by the business-type activities.		(249,424)
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
General Obligation Bonds Payable	(4,551,644)	
Compensated Absences Payable	(4,153,661)	
OPWC Loans Payable	<u>(162,389)</u>	
		(8,867,694)
Accrued interest on outstanding debt is not due and payable in the current period and, therefore, is not reported in the funds; it is reported when due.		(13,461)
The net pension liability is not due and payable in the current period, therefore, the liability and related deferred outflows/inflows are not reported in the governmental funds.		
Deferred Outflows - Pension	23,610,817	
Deferred Inflows - Pension	(969,271)	
Net Pension Liability	<u>(61,573,000)</u>	
		(38,931,454)
An internal service fund is used by management to charge the cost of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities on the statement of net position.		<u>16,963,934</u>
Net Position of Governmental Activities		<u><u>\$170,415,211</u></u>

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental Funds  
For the Year Ended December 31, 2017

	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
<u>Revenues</u>				
Property Taxes	\$6,624,439	\$0	\$6,626,548	\$3,400,511
Permissive Sales Taxes	21,725,892	0	0	0
Permissive Motor Vehicle License Taxes	0	4,288,333	0	0
Other Taxes	30,967	0	30,168	15,611
Charges for Services	7,454,330	1,163,120	20	0
Licenses and Permits	8,040	0	0	0
Fines, Costs, and Forfeitures	315,120	166,247	0	0
Intergovernmental	4,962,517	3,029,712	3,174,577	9,045,607
Special Assessments	0	0	0	0
Interest	1,421,292	78,804	0	0
Other	887,845	0	2,115	13,374
<b>Total Revenues</b>	<b>43,430,442</b>	<b>8,726,216</b>	<b>9,833,428</b>	<b>12,475,103</b>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	18,442,081	0	0	0
Judicial	8,255,840	0	0	0
Intergovernmental	442,610	0	0	0
Public Safety	8,203,421	0	0	0
Public Works	429,819	7,764,751	0	0
Health	307,497	0	9,670,207	0
Human Services	707,592	0	0	12,335,860
Conservation and Recreation	165,924	0	0	0
Economic Development	1,028,226	0	0	0
Other	732,796	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	32,478	0	0
Interest and Fiscal Charges	0	0	0	0
<b>Total Expenditures</b>	<b>38,715,806</b>	<b>7,797,229</b>	<b>9,670,207</b>	<b>12,335,860</b>
Excess of Revenues Over (Under) Expenditures	4,714,636	928,987	163,221	139,243
<u>Other Financing Sources (Uses)</u>				
General Obligation Bonds Issued	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Transfers In	304,934	0	0	0
Transfers Out	(2,167,435)	0	0	(152,070)
<b>Total Other Financing Sources (Uses)</b>	<b>(1,862,501)</b>	<b>0</b>	<b>0</b>	<b>(152,070)</b>
Changes in Fund Balance	2,852,135	928,987	163,221	(12,827)
Fund Balance Beginning of Year - Restated (Note 3)	31,640,111	7,540,516	4,007,361	1,944,902
<b>Fund Balance End of Year</b>	<b>\$34,492,246</b>	<b>\$8,469,503</b>	<b>\$4,170,582</b>	<b>\$1,932,075</b>

See Accompanying Notes to the Basic Financial Statements

<u>Developmental Disabilities</u>	<u>Other Governmental</u>	<u>Total</u>
\$11,761,687	\$1,972,970	\$30,386,155
0	0	21,725,892
0	0	4,288,333
52,366	9,065	138,177
529,161	3,843,389	12,990,020
0	514,670	522,710
0	420,792	902,159
9,760,521	4,477,603	34,450,537
0	495,492	495,492
0	8,874	1,508,970
0	1,162,970	2,066,304
<u>22,103,735</u>	<u>12,905,825</u>	<u>109,474,749</u>
0	2,080,115	20,522,196
0	1,300,244	9,556,084
0	0	442,610
0	1,229,642	9,433,063
0	972,396	9,166,966
0	353,333	10,331,037
22,187,516	4,199,093	39,430,061
0	156,386	322,310
0	885,514	1,913,740
0	0	732,796
0	1,820,803	1,820,803
0	260,000	292,478
0	284,178	284,178
<u>22,187,516</u>	<u>13,541,704</u>	<u>104,248,322</u>
<u>(83,781)</u>	<u>(635,879)</u>	<u>5,226,427</u>
0	2,665,000	2,665,000
0	(2,665,000)	(2,665,000)
0	2,194,566	2,499,500
<u>(1,500,000)</u>	<u>(225,201)</u>	<u>(4,044,706)</u>
<u>(1,500,000)</u>	<u>1,969,365</u>	<u>(1,545,206)</u>
(1,583,781)	1,333,486	3,681,221
<u>29,780,582</u>	<u>15,972,661</u>	<u>90,886,133</u>
<u>\$28,196,801</u>	<u>\$17,306,147</u>	<u>\$94,567,354</u>

Wood County, Ohio  
 Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balance  
 of Governmental Funds to Statement of Activities  
 For the Year Ended December 31, 2017

Changes in Fund Balance - Total Governmental Funds		\$3,681,221
<p>Amounts reported for governmental activities on the statement of activities are different because of the following:</p> <p>Governmental funds report capital outlays as expenditures. However, on the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current year.</p>		
Capital Outlay - Nondepreciable Capital Assets	402,710	
Capital Outlay - Depreciable Capital Assets	2,610,998	
Capital Contributions	4,172,949	
Depreciation	<u>(5,701,446)</u>	1,485,211
<p>The book value of capital assets is removed from the capital asset account on the statement of net position when disposed of resulting in a loss on disposal of capital assets on the statement of activities.</p>		
		(129,353)
<p>Revenues on the statement of activities that do not provide current financial resources are not reported as revenues in governmental funds.</p>		
Delinquent Property Taxes	(29,935)	
Permissive Sales Taxes	2,855	
Permissive Motor Vehicle License Taxes	3,383	
Charges for Services	144,744	
Intergovernmental	(551,379)	
Special Assessments	67,677	
Interest	23,043	
Other	<u>61,066</u>	(278,546)
<p>Repayment of principal is an expenditure in the governmental funds but the repayment reduces long-term liabilities on the statement of net position.</p>		
General Obligation Bonds Payable	260,000	
OPWC Loans Payable	32,478	
Payment to Refunded Bond Escrow Agent	<u>2,665,000</u>	2,957,478
<p>Bond proceeds are other financing sources in the governmental funds but the issuance increases long-term liabilities on the statement of net position.</p>		
		(2,665,000)
<p>Premiums are reported as revenues when the debt is first issued; however, these amounts are deferred and amortized on the statement of activities.</p>		
		202,437
<p>Except for amounts reported as deferred outflow/inflows, changes in the net pension liability are reported as pension expense on the statement of activities.</p>		
		(12,187,375)
<p>Contractually required pension contributions are reported as expenditures in the governmental funds, however, the statement of net position reports these amounts as deferred outflows.</p>		
		4,627,229
<p>Interest is reported as an expenditure when due in the governmental funds but is accrued on outstanding obligations on the statement of net position.</p>		
		4,861
		(continued)



Wood County, Ohio  
 Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balance  
 of Governmental Funds to Statement of Activities  
 For the Year Ended December 31, 2017  
 (continued)

Compensated absences reported on the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (\$135,053)

The internal service fund used by management to charge the cost of insurance to individual funds is not reported on the statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The change for governmental funds is reported for the year.

Interest Revenue	118,830	
Transfers In	1,500,000	
Transfers Out	(105,739)	
Allocated to Activities	808,071	2,321,162

The internal service fund used by management to charge the cost of insurance to an external agency is reported on the statement of activities. The change for the external portion is reported for the year.

158,445

Change in Net Position of Governmental Activities

\$42,717

See Accompanying Notes to the Basic Financial Statements

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Wood County, Ohio  
Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
General Fund  
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$6,528,502	\$6,528,502	\$6,558,244	\$29,742
Permissive Sales Taxes	18,500,000	18,500,000	21,715,016	3,215,016
Other Taxes	22,700	22,700	30,967	8,267
Charges for Services	6,823,363	6,773,363	7,415,136	641,773
Licenses and Permits	6,000	6,000	7,496	1,496
Fines, Costs, and Forfeitures	245,500	245,500	275,480	29,980
Intergovernmental	4,063,343	4,063,343	4,480,395	417,052
Interest	1,000,000	1,000,000	1,237,388	237,388
Other	686,584	722,367	671,843	(50,524)
<b>Total Revenues</b>	<b>37,875,992</b>	<b>37,861,775</b>	<b>42,391,965</b>	<b>4,530,190</b>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	20,458,344	20,434,498	18,956,601	1,477,897
Judicial	8,522,912	8,661,342	8,299,716	361,626
Public Safety	8,212,024	8,451,434	8,211,453	239,981
Public Works	558,799	464,927	446,097	18,830
Health	306,410	308,126	308,126	0
Human Services	807,081	807,081	741,725	65,356
Conservation and Recreation	165,982	165,982	165,550	432
Economic Development	832,694	1,132,694	1,055,162	77,532
Other	2,263,797	1,664,814	1,244,973	419,841
Intergovernmental	462,300	463,291	442,610	20,681
<b>Total Expenditures</b>	<b>42,590,343</b>	<b>42,554,189</b>	<b>39,872,013</b>	<b>2,682,176</b>
Excess of Revenues Over (Under) Expenditures	(4,714,351)	(4,692,414)	2,519,952	7,212,366
<u>Other Financing Sources (Uses)</u>				
Advances In	943,802	1,130,920	1,130,920	0
Advances Out	(920,816)	(920,816)	(1,840,237)	(919,421)
Transfers In	378,447	258,447	304,934	46,487
Transfers Out	(1,713,674)	(2,460,788)	(2,167,435)	293,353
<b>Total Other Financing Sources (Uses)</b>	<b>(1,312,241)</b>	<b>(1,992,237)</b>	<b>(2,571,818)</b>	<b>(579,581)</b>
Changes in Fund Balance	(6,026,592)	(6,684,651)	(51,866)	6,632,785
Fund Balance Beginning of Year	28,859,271	28,859,271	28,859,271	0
Prior Year Encumbrances Appropriated	960,536	960,536	960,536	0
<b>Fund Balance End of Year</b>	<b>\$23,793,215</b>	<b>\$23,135,156</b>	<b>\$29,767,941</b>	<b>\$6,632,785</b>

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio  
Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
Motor Vehicle and Gasoline Tax Fund  
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Permissive Motor Vehicle License Taxes	\$3,936,878	\$3,936,878	\$4,285,898	\$349,020
Charges for Services	836,328	836,328	1,092,502	256,174
Fines, Costs, and Forfeitures	144,382	144,382	167,784	23,402
Intergovernmental	2,326,412	2,326,412	3,039,456	713,044
Interest	17,696	17,696	79,036	61,340
	<u>7,261,696</u>	<u>7,261,696</u>	<u>8,664,676</u>	<u>1,402,980</u>
<u>Expenditures</u>				
Current:				
Public Works	9,188,723	9,188,723	8,223,089	965,634
Debt Service:				
Principal Retirement	36,000	36,000	32,478	3,522
	<u>9,224,723</u>	<u>9,224,723</u>	<u>8,255,567</u>	<u>969,156</u>
Changes in Fund Balance	(1,963,027)	(1,963,027)	409,109	2,372,136
Fund Balance Beginning of Year	5,920,494	5,920,494	5,920,494	0
Prior Year Encumbrances Appropriated	1,176,433	1,176,433	1,176,433	0
Fund Balance End of Year	<u>\$5,133,900</u>	<u>\$5,133,900</u>	<u>\$7,506,036</u>	<u>\$2,372,136</u>

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio  
Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
Alcohol, Drug Addiction, and Mental Health Services Fund  
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$7,261,616	\$6,546,615	\$6,574,454	\$27,839
Other Taxes	33,215	29,015	30,168	1,153
Charges for Services	0	0	20	20
Intergovernmental	2,685,568	3,301,949	3,194,031	(107,918)
Other	0	0	2,115	2,115
<b>Total Revenues</b>	<b>9,980,399</b>	<b>9,877,579</b>	<b>9,800,788</b>	<b>(76,791)</b>
<u>Expenditures</u>				
Current:				
Health	10,765,225	10,680,406	9,592,823	1,087,583
Excess of Revenues Over (Under) Expenditures	(784,826)	(802,827)	207,965	1,010,792
<u>Other Financing Uses</u>				
Transfers Out	(3,733,995)	(3,215,995)	0	3,215,995
Changes in Fund Balance	(4,518,821)	(4,018,822)	207,965	4,226,787
Fund Balance Beginning of Year	4,515,510	4,515,510	4,515,510	0
Prior Year Encumbrances Appropriated	3,311	3,311	3,311	0
<b>Fund Balance End of Year</b>	<b>\$0</b>	<b>\$499,999</b>	<b>\$4,726,786</b>	<b>\$4,226,787</b>

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio  
Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
Job and Family Services Fund  
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$3,732,710	\$3,362,710	\$3,374,997	\$12,287
Other Taxes	17,274	11,274	15,611	4,337
Intergovernmental	10,353,825	9,569,825	8,919,779	(650,046)
Other	40,000	15,000	14,489	(511)
Total Revenues	14,143,809	12,958,809	12,324,876	(633,933)
<u>Expenditures</u>				
Current:				
Human Services	14,490,419	13,989,349	12,233,210	1,756,139
Excess of Revenues Over (Under) Expenditures	(346,610)	(1,030,540)	91,666	1,122,206
<u>Other Financing Uses</u>				
Transfers Out	(175,000)	(156,070)	(152,070)	4,000
Changes in Fund Balance	(521,610)	(1,186,610)	(60,404)	1,126,206
Fund Balance Beginning of Year	2,243,393	2,243,393	2,243,393	0
Prior Year Encumbrances Appropriated	40,008	40,008	40,008	0
Fund Balance End of Year	\$1,761,791	\$1,096,791	\$2,222,997	\$1,126,206

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio  
Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
Developmental Disabilities Fund  
For the Year Ended December 31,2017

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$11,455,516	\$11,455,516	\$11,522,718	\$67,202
Other Taxes	34,025	34,025	52,366	18,341
Charges for Services	445,732	445,732	530,840	85,108
Intergovernmental	9,807,541	9,807,538	9,269,402	(538,136)
Total Revenues	21,742,814	21,742,811	21,375,326	(367,485)
<u>Expenditures</u>				
Current:				
Human Services	24,790,929	24,863,929	22,185,656	2,678,273
Excess of Revenues Under Expenditures	(3,048,115)	(3,121,118)	(810,330)	2,310,788
<u>Other Financing Uses</u>				
Transfers Out	(8,372,719)	(8,319,719)	(1,500,000)	6,819,719
Changes in Fund Balance	(11,420,834)	(11,440,837)	(2,310,330)	9,130,507
Fund Balance Beginning of Year	29,918,454	29,918,454	29,918,454	0
Prior Year Encumbrances Appropriated	10,152	10,152	10,152	0
Fund Balance End of Year	<u>\$18,507,772</u>	<u>\$18,487,769</u>	<u>\$27,618,276</u>	<u>\$9,130,507</u>

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio  
Statement of Fund Net Position  
Proprietary Funds  
December 31, 2017

	Business-Type Activities			
	Building Inspection	Nursing Home	Landfill	Total Enterprise
<u>Assets</u>				
<u>Current Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$3,594,203	\$1,136,934	\$2,786,669	\$7,517,806
Cash and Cash Equivalents in Segregated Accounts	0	86,161	0	86,161
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Investments with Fiscal Agent	0	0	0	0
Accounts Receivable	1,508	121,603	189,493	312,604
Due from Other Governments	0	259,820	21,374	281,194
Prepaid Items	0	3,318	45,764	49,082
Materials and Supplies Inventory	0	23,541	47,783	71,324
Interfund Receivable	0	0	0	0
<b>Total Current Assets</b>	<b>3,595,711</b>	<b>1,631,377</b>	<b>3,091,083</b>	<b>8,318,171</b>
<u>Non-Current Assets</u>				
Nondepreciable Capital Assets	0	0	904,000	904,000
Depreciable Capital Assets, Net	109,066	4,614,536	1,494,924	6,218,526
<b>Total Non-Current Assets</b>	<b>109,066</b>	<b>4,614,536</b>	<b>2,398,924</b>	<b>7,122,526</b>
<b>Total Assets</b>	<b>3,704,777</b>	<b>6,245,913</b>	<b>5,490,007</b>	<b>15,440,697</b>
<u>Deferred Outflows of Resources</u>				
Pension	518,231	1,813,811	259,116	2,591,158
<u>Liabilities</u>				
<u>Current Liabilities</u>				
Accrued Wages Payable	41,723	168,061	23,269	233,053
Accounts Payable	0	199,713	23,657	223,370
Due to Other Governments	11,347	49,488	30,755	91,590
Interfund Payable	7,203	30,062	1,239,332	1,276,597
Accrued Interest Payable	0	2,767	0	2,767
General Obligation Bonds Payable	0	40,000	0	40,000
Compensated Absences Payable	35,696	112,745	29,897	178,338
Capital Leases Payable	0	0	243,548	243,548
Claims Payable	0	0	0	0
<b>Total Current Liabilities</b>	<b>95,969</b>	<b>602,836</b>	<b>1,590,458</b>	<b>2,289,263</b>
<u>Non-Current Liabilities</u>				
General Obligation Bonds Payable	0	870,000	0	870,000
Net Pension Liability	1,346,354	4,712,234	673,174	6,731,762
Compensated Absences Payable	46,107	39,236	8,201	93,544
Capital Leases Payable	0	0	767,289	767,289
Claims Payable	0	0	0	0
Closure/Postclosure Costs Payable	0	0	7,658,034	7,658,034
<b>Total Non-Current Liabilities</b>	<b>1,392,461</b>	<b>5,621,470</b>	<b>9,106,698</b>	<b>16,120,629</b>
<b>Total Liabilities</b>	<b>1,488,430</b>	<b>6,224,306</b>	<b>10,697,156</b>	<b>18,409,892</b>



Governmental  
Activity

Internal  
Service

\$5,583,540  
0  
5,740,701  
7,378,075  
0  
247  
156,672  
0  
405,905

19,265,140

0  
0

0

19,265,140

0

0  
0  
31,131  
0  
0  
0  
0  
0  
0

1,316,420

1,347,551

0  
0  
0  
0  
953,655  
0

953,655

2,301,206

(continued)

Wood County, Ohio  
Statement of Fund Net Position  
Proprietary Funds  
December 31, 2017  
(continued)

	Business-Type Activities			Total Enterprise
	Building Inspection	Nursing Home	Landfill	
<u>Deferred Inflows of Resources</u>				
Pension	\$15,103	\$52,858	\$7,550	\$75,511
<u>Net Position</u>				
Net Investment in Capital Assets	109,066	3,704,536	1,388,087	5,201,689
Unrestricted (Deficit)	2,610,409	(1,921,976)	(6,343,670)	(5,655,237)
Total Net Position (Deficit)	\$2,719,475	\$1,782,560	(\$4,955,583)	(453,548)
Net position reported for business-type activities on the statement of net position is different because it includes a proportionate share of the balance of the internal service fund.				249,424
Net Position (Deficit) of Business-Type Activities				(\$204,124)
See Accompanying Notes to the Basic Financial Statements				

Governmental  
Activity

---

Internal  
Service

---

\$0

---

0  
16,963,934

---

\$16,963,934

Wood County, Ohio  
Statement of Revenues, Expenses,  
and Changes in Fund Net Position  
Proprietary Funds  
For the Year Ended December 31, 2017

	Business-Type Activities			Total Enterprise
	Building Inspection	Nursing Home	Landfill	
<u>Operating Revenues</u>				
Charges for Services	\$0	\$5,685,121	\$2,785,611	\$8,470,732
Licenses, Permits, and Inspections	1,688,796	0	0	1,688,796
Other	2,123	2,417	28,324	32,864
Total Operating Revenues	<u>1,690,919</u>	<u>5,687,538</u>	<u>2,813,935</u>	<u>10,192,392</u>
<u>Operating Expenses</u>				
Personal Services	1,166,745	4,572,090	683,485	6,422,320
Materials and Supplies	3,797	609,802	323,524	937,123
Contractual Services	139,791	1,657,166	960,347	2,757,304
Claims	0	0	0	0
Other	68,908	53,633	511,083	633,624
Depreciation	29,328	269,808	562,783	861,919
Total Operating Expenses	<u>1,408,569</u>	<u>7,162,499</u>	<u>3,041,222</u>	<u>11,612,290</u>
Operating Income (Loss)	<u>282,350</u>	<u>(1,474,961)</u>	<u>(227,287)</u>	<u>(1,419,898)</u>
<u>Non-Operating Revenues (Expenses)</u>				
Grants	0	40,000	0	40,000
Interest Revenue	0	0	0	0
Interest Expense	0	(33,842)	(67,520)	(101,362)
Total Non-Operating Revenues (Expenses)	<u>0</u>	<u>6,158</u>	<u>(67,520)</u>	<u>(61,362)</u>
Income (Loss) Before Transfers	282,350	(1,468,803)	(294,807)	(1,481,260)
Transfers In	0	0	150,945	150,945
Transfers Out	0	0	0	0
Changes in Net Position	282,350	(1,468,803)	(143,862)	(1,330,315)
Net Position (Deficit)				
Beginning of Year - Restated (Note 3)	<u>2,437,125</u>	<u>3,251,363</u>	<u>(4,811,721)</u>	
Net Position (Deficit) End of Year	<u>\$2,719,475</u>	<u>\$1,782,560</u>	<u>(\$4,955,583)</u>	

The change in net position reported for business-type activities on the statement of activities is different because it includes a proportionate share of the net income of the internal service fund.

89,786

Change in Net Position of Business-Type Activities

(\$1,240,529)

See Accompanying Notes to the Basic Financial Statements

Governmental  
Activity

Internal  
Service

\$12,628,534  
0  
289,366

12,917,900

316  
0  
1,276,167  
10,485,701  
99,414  
0

11,861,598

1,056,302

0  
118,830  
0

118,830

1,175,132

1,500,000  
(105,739)

2,569,393

14,394,541

\$16,963,934

Wood County, Ohio  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2017

	Business-Type Activities			Total Enterprise
	Building Inspection	Nursing Home	Landfill	
Increase (Decrease) in Cash and Cash Equivalents				
<u>Cash Flows from Operating Activities</u>				
Cash Received from Customers	\$1,687,288	\$5,723,972	\$2,829,903	\$10,241,163
Cash Received from Transactions with Other Funds	0	0	0	0
Cash Received from Transactions with Outside Organizations	0	0	0	0
Cash Payments for Personal Services	(966,935)	(3,959,473)	(595,568)	(5,521,976)
Cash Payments to Suppliers	(5,331)	(700,030)	(227,772)	(933,133)
Cash Payments for Contractual Services	(139,488)	(1,630,987)	(504,496)	(2,274,971)
Cash Payments for Claims	0	0	0	0
Cash Received from Other Revenues	2,123	2,417	28,324	32,864
Cash Payments for Other Expenses	(68,994)	(52,429)	(517,246)	(638,669)
Net Cash Provided by (Used for) Operating Activities	<u>508,663</u>	<u>(616,530)</u>	<u>1,013,145</u>	<u>905,278</u>
<u>Cash Flows from Noncapital Financing Activities</u>				
Cash Received from Grants	0	40,000	0	40,000
Cash Received from Advances In	0	0	811,540	811,540
Cash Payments for Advances Out	0	0	(189,390)	(189,390)
Cash Received from Transfers In	0	0	150,945	150,945
Cash Payments for Transfers Out	0	0	0	0
Net Cash Provided by Noncapital Financing Activities	<u>0</u>	<u>40,000</u>	<u>773,095</u>	<u>813,095</u>
<u>Cash Flows from Capital and Related Financing Activities</u>				
Acquisition of Capital Assets	(42,330)	(421,898)	(1,049,880)	(1,514,108)
Principal Paid on General Obligation Bonds	0	(35,000)	0	(35,000)
Interest Paid on General Obligation Bonds	0	(33,900)	(35,057)	(68,957)
Lease Principal	0	0	(245,042)	(245,042)
Lease Interest	0	0	(32,463)	(32,463)
Net Cash Used for Capital and Related Financing Activities	<u>(42,330)</u>	<u>(490,798)</u>	<u>(1,362,442)</u>	<u>(1,895,570)</u>
<u>Cash Flows from Investing Activities</u>				
Purchase of Investments	0	0	0	0
Sale of Investments	0	0	0	0
Interest on Investments	0	0	0	0
Net Cash Provided by Investing Activities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Increase (Decrease) in Cash and Cash Equivalents	466,333	(1,067,328)	423,798	(177,197)
Cash and Cash Equivalents Beginning of Year	<u>3,127,870</u>	<u>2,290,423</u>	<u>2,362,871</u>	<u>7,781,164</u>
Cash and Cash Equivalents End of Year	<u>\$3,594,203</u>	<u>\$1,223,095</u>	<u>\$2,786,669</u>	<u>\$7,603,967</u>

Governmental  
Activity

Internal  
Service

\$0  
10,811,126  
1,937,685  
(316)  
0  
(1,287,169)  
(10,922,081)  
289,119  
(99,414)

728,950

0  
0  
0  
1,500,000  
(105,739)

1,394,261

0  
0  
0  
0  
0

0

(5,236,903)  
7,410,273  
118,830

2,292,200

4,415,411

6,908,830

\$11,324,241

(continued)

Wood County, Ohio  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2017  
(continued)

	Business-Type Activities			
	Building Inspection	Nursing Home	Landfill	Total Enterprise
<u>Reconciliation of Operating Income (Loss) to</u>				
<u>Net Cash Provided by (Used for) Operating Activities</u>				
Operating Income (Loss)	\$282,350	(\$1,474,961)	(\$227,287)	(\$1,419,898)
<u>Adjustments to Reconcile Operating Income (Loss) to</u>				
<u>Net Cash Provided by (Used for) Operating Activities</u>				
Closure and Postclosure Liability	0	0	601,169	601,169
Depreciation	29,328	269,808	562,783	861,919
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	(1,508)	133,303	20,951	152,746
(Increase) Decrease in Due from Other Governments	0	(94,452)	23,341	(71,111)
Decrease in Due from External Parties	0	0	0	0
Increase in Prepaid Items	0	(3,318)	(3,953)	(7,271)
Increase in Materials and Supplies Inventory	0	(870)	(31,881)	(32,751)
Decrease in Interfund Receivable	0	0	0	0
Increase (Decrease) in Accrued Wages Payable	4,732	3,985	(480)	8,237
Increase (Decrease) in Accounts Payable	(1,231)	56,435	(4,602)	50,602
Decrease in Contracts Payable	0	(42,350)	(7,898)	(50,248)
Increase (Decrease) in Due to Other Governments	786	3,057	(388)	3,455
Decrease in Due to External Parties	0	0	(5,038)	(5,038)
Decrease in Interfund Payable	(83)	(3,381)	(1,436)	(4,900)
Decrease in Claims Payable	0	0	0	0
Decrease in Retainage Payable	0	(74,931)	0	(74,931)
Increase (Decrease) in Compensated Absences Payable	14,481	(18,177)	(2,038)	(5,734)
Increase in Net Pension Liability	30,140	105,488	15,069	150,697
Decrease in Deferred Outflows - Pension	170,774	597,707	85,386	853,867
Decrease in Deferred Inflows - Pension	(21,106)	(73,873)	(10,553)	(105,532)
Total Adjustments	226,313	858,431	1,240,432	2,325,176
Net Cash Provided by (Used for) Operating Activities	\$508,663	(\$616,530)	\$1,013,145	\$905,278

Non-Cash Investing Transactions

For 2017, the Health internal service fund's investments decreased by \$23,978 to reflect investments at fair value as of December 31, 2017.

See Accompanying Notes to the Basic Financial Statements



Governmental  
Activity

Internal  
Service

\$1,056,302

0

0

0

(247)

69,986

(3,985)

0

50,291

0

0

0

(13,004)

0

0

(430,393)

0

0

0

0

0

(327,352)

\$728,950

Wood County, Ohio  
Statement of Fiduciary Net Position  
Custodial Funds  
December 31, 2017

<u>Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$16,182,164
Cash and Cash Equivalents in Segregated Accounts	876,773
Due from Other Governments	4,913,171
Property Taxes Receivable	148,756,581
Special Assessments Receivable	5,443,236
	<hr/>
Total Assets	176,171,925
	<hr/>
<u>Liabilities</u>	
Accounts Payable	114,612
Due to Other Governments	7,820,633
	<hr/>
Total Assets	7,935,245
	<hr/>
<u>Deferred Inflows of Resources</u>	
Property Taxes	144,893,139
	<hr/>
<u>Net Position</u>	
Restricted for Individuals, Organizations, and Other Governments	\$23,343,541
	<hr/> <hr/>

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio  
Statement of Change in Fiduciary Net Position  
Custodial Funds  
For the Year Ended December 31, 2017

<u>Additions</u>	
Intergovernmental	\$6,535,879
Amounts Received as Fiscal Agent	15,728,270
Amounts Held for Employees	12,547,101
Licenses, Permits, and Fees for Other Governments	24,723,326
Fines and Forfeitures for Other Governments	499,787
Property Tax Collections for Other Governments	156,484,324
Special Assessments Collections for Other Governments	4,949,886
Sheriff Sales Collections for Others	1,965,745
Other	352,995
	<hr/>
Total Additions	223,787,313
 <u>Deductions</u>	
Distributions to the State of Ohio	1,701,957
Distributions of State Funds to Other Governments	10,591,453
Distributions as Fiscal Agent	13,663,304
Distributions to Individuals	422,635
Distributions on Behalf of Employees	12,650,397
Licenses, Permits, and Fees Distributions to Other Governments	24,869,625
Fines and Forfeitures Distributions to Other Governments	1,740,269
Property Tax Distributions to Other Governments	153,959,233
Special Assessments Distributions to Other Governments	5,099,257
Sheriff Sales Distributions to Others	1,928,806
	<hr/>
Total Deductions	226,626,936
Net Decrease in Fiduciary Net Position	(2,839,623)
Net Position Beginning of Year - Restated (Note 3)	26,183,164
	<hr/>
Net Position End of Year	\$23,343,541
	<hr/> <hr/>

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017

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**Note 1 - Reporting Entity**

Wood County, Ohio (County) was created in 1820. The County is governed by a board of three commissioners elected by the voters of the County. Other officials elected by the voters of the County that manage various segments of the County's operations are the Auditor, Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Sheriff, three Common Pleas Court Judges, and a Probate/Juvenile Court Judge.

Although the elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures as well as serve as the budget and taxing authority, contracting body, and the chief administrators of public services for the entire County.

The reporting entity is composed of the primary government, component units, and other organizations that are included to ensure the financial statements of the County are not misleading.

**A. Primary Government**

The primary government consists of all funds, departments, boards, and agencies that are not legally separate from the County. For Wood County, this includes the Wood County Alcohol, Drug Addiction, and Mental Health Services Board (ADAMHSB); Wood County Board of Developmental Disabilities (Board of DD); and departments and activities that are directly operated by the elected County officials.

**B. Component Units**

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt, or the levying of taxes, and there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the County.

**Discretely Presented Component Unit**

The component unit column on the financial statements identifies the financial data of the County's component unit, Wood County Port Authority. It is reported separately to emphasize that it is legally separate from the County. Information about this component unit is presented in Note 26 to the basic financial statements.

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

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**Note 1 - Reporting Entity** (continued)

Wood County Port Authority Wood County Port Authority is a legally separate entity created pursuant to Ohio Revised Code Section 4582.21 through 4582.59. The Port Authority may acquire, purchase, construct, reconstruct, enlarge, furnish, equip, maintain, repair, sell, exchange, lease or rent to or from, operate, manage, or contract for the operation or management of port authority facilities as defined in the Revised Code and may issue bonds or notes for the acquisition or construction of any port authority facility or other permanent improvement which a port authority is authorized to acquire or construct. The Port Authority is governed by a seven member board of directors consisting of members appointed by the Wood County Commissioners, the City of Rossford, and Perrysburg Township. The Port Authority's provision for continuing appointments to the board of directors provides for five appointees of the Wood County Commissioners, one appointee of the City of Rossford, and one appointee of Perrysburg Township. For 2012 through 2014, the County, City, and Township provided financial contributions for the operating expenses of the Port Authority, with the County making a significantly greater contribution and, beginning in 2015, total operating expenses of the Port Authority were borne by Wood County. Based on the significant relationship between Wood County and the Port Authority due to Wood County's financial accountability for the Port Authority, the Port Authority is reflected as a discretely presented component unit of Wood County. Its exclusion from the County's financial statements would cause the financial statements to be misleading. The Wood County Port Authority operates on a fiscal year ending December 31. Financial information can be obtained from its administration offices at 932 Dixie Highway, Rossford, Ohio 43460.

As custodian of public funds, the County Treasurer invests all public monies held on deposit in the County treasury. In the case of the separate organizations listed below, the County serves as fiscal agent, but the organizations are not considered part of Wood County. Accordingly, the activity of the following districts is presented as custodial funds within the County's financial statements.

- Wood County Park District
- Wood County General Health District
- Wood County Family and Children First
- Wood County Soil and Water Conservation District
- Wood County Emergency Planning Commission

The County is associated with certain organizations which are defined as jointly governed organizations, an insurance pool, and related organizations. These organizations are presented in Notes 23, 24, and 25 to the basic financial statements. These organizations are:

- Northwest Community Correctional Center
- Juvenile Residential Center
- County Risk Sharing Authority, Inc. (CORSA)
- Wood County District Public Library
- Wood County Park District
- Wood County Regional Airport

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

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**Note 2 - Summary of Significant Accounting Policies**

The financial statements of Wood County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Following are the more significant of the County's accounting policies.

**A. Basis of Presentation**

The County's basic financial statements consist of government-wide financial statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

**Government-Wide Financial Statements**

The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the County that are governmental in nature and those that are considered business-type activities. The activity of the internal service funds is eliminated to avoid "doubling up" revenues and expenses.

The statement of net position presents the financial condition of the governmental and business-type activities of the County at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and business-type activities. Direct expenses are those that are specifically associated with a service, program, or department and, therefore, clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the County.

**Fund Financial Statements**

During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The internal service funds are presented in a single column on the face of the proprietary fund financial statements. Fiduciary funds are reported by type.

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

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**Note 2 - Summary of Significant Accounting Policies** (continued)

**B. Fund Accounting**

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the County are presented in three categories: governmental, proprietary, and fiduciary.

**Governmental Funds**

Governmental funds are those through which most governmental functions of the County are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities and deferred inflows of resources is reported as fund balance. The following are the County's major governmental funds:

General Fund - The General Fund accounts for all financial resources, except those required to be accounted for in another fund. The General Fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

Motor Vehicle and Gasoline Tax Fund - This fund accounts for resources derived from gasoline taxes and the sale of motor vehicle licenses. Expenditures are restricted by state law to county road and bridge repair/improvement programs.

Alcohol, Drug Addiction, and Mental Health Services Fund - This fund accounts for a county-wide property tax levy and federal and state grants that are primarily used to pay the costs of contracts with local mental health agencies that provide services to the public.

Job and Family Services Fund - This fund accounts for federal, state, and local resources restricted to providing general relief and to pay providers of medical assistance and social services.

Developmental Disabilities Fund - This fund accounts for the operation of a school for the developmentally disabled financed by a county-wide property tax levy and federal and state grants.

The other governmental funds of the County account for grants and other resources whose use is restricted, committed, or assigned for a particular purpose.

**Proprietary Funds**

Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position, and cash flows.

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

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**Note 2 - Summary of Significant Accounting Policies** (continued)

Enterprise Funds - Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The following are the County's major enterprise funds:

Building Inspection Fund - This fund accounts for charges for inspections and for expenses related to the inspection process.

Nursing Home Fund - This fund accounts for the daily operations of the County nursing home. Revenue is generated from resident fees and charges for services and is used to pay other agencies for services to fund the daily costs of operations and to provide services to the residents such as laundry, transportation, personal care items, and incidental medical supplies.

Landfill Fund - This fund accounts for fees collected at the County landfill for dumping waste.

Internal Service Funds - The internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost reimbursement basis. The County's internal service funds account for monies received from workers' compensation premiums charged to each County department and for the activities of the self insurance programs for employee health, vision, dental, and drug card benefits.

**Fiduciary Funds**

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension (and other employee benefit) trust funds, investment trust funds, private purpose trust funds, and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangements that have certain characteristics. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

The County's fiduciary funds are custodial funds. Custodial funds are used to account for assets held by the County as fiscal agent for the Board of Health and other districts and entities; for various taxes, assessments, fines and fees collected for the benefit of and distributed to other governments; for State shared resources received from the State and distributed to other local governments; and for the distribution of employee payroll withholdings.

**C. Measurement Focus**

**Government-Wide Financial Statements**

The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the statement of net position. The statement of activities presents increases (e.g. revenues) and decreases (e.g. expenses) in total net position.



Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

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**Note 2 - Summary of Significant Accounting Policies** (continued)

Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reflects the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide financial statements and the fund financial statements for governmental funds.

Like the government-wide financial statements, the proprietary and fiduciary funds are accounted for using a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of fund net position. In fiduciary funds, a liability to the beneficiaries of fiduciary activity is recognized when an event has occurred that compels the government to disburse fiduciary resources. Fiduciary fund liabilities other than those to beneficiaries are recognized using the economic resources measurement focus.

For proprietary funds, the statement of revenues, expenses, and changes in fund net position presents increases (e.g., revenues) and decreases (e.g., expenses) in total net position. The statement of cash flows reflects how the County finances and meets the cash flow needs of its proprietary activities.

Fiduciary funds present a statement of changes in fiduciary net position which reports additions to and deductions from custodial funds.

D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting; proprietary funds and fiduciary funds use the accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred outflows and deferred inflows of resources, and in the presentation of expenses versus expenditures.

Revenues - Exchange and Nonexchange Transactions

Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, are recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within thirty-one days after year end.

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

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**Note 2 - Summary of Significant Accounting Policies** (continued)

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, sales taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenue from sales taxes is recognized in the year in which the sales are made. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the County must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered both measurable and available at year end: sales taxes; charges for services; fines, costs, and forfeitures; state-levied locally shared taxes (including gasoline tax and motor vehicle license fees); grants; and interest.

**Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position may report deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that time. For the County, deferred outflows of resources are reported on the government-wide and proprietary funds statement of net position for pension and explained in Note 15 to the basic financial statements.

In addition to liabilities, the statement of financial position may report deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources consists of property taxes, unavailable revenue, and pension. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2017, but which were levied to finance 2018 operations. This amount has been recorded as deferred inflows of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental fund balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes accrued interest, permissive sales taxes, intergovernmental receivables including grants, delinquent property taxes, special assessments, and other sources. These amounts are deferred and recognized as inflows of resources in the period when the amounts become available. For further details on unavailable revenue, refer to the Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Activities on page 23. Deferred inflows of resources related to pension are reported on the government-wide and proprietary funds statement of net position and explained in Note 15 to the basic financial statements.

**Expenses/Expenditures**

On the accrual basis, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

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**Note 2 - Summary of Significant Accounting Policies** (continued)

**E. Budgetary Process**

All funds, except custodial funds, are legally required to be budgeted and appropriated. The major documents prepared are the certificate of estimated resources and the appropriations resolution, both of which are prepared on the budgetary basis of accounting. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, department, and object level for all funds. Budgetary information for the Law Enforcement, Drug Enforcement, and Commissary special revenue funds, the Health internal service fund, and the component unit is not reported because they are not included in the entity for which the "appropriated budget" is adopted or because no activity was anticipated for the fund.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources requested by the County prior to year end.

The appropriations resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriations resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the County Commissioners during the year.

**F. Cash and Investments**

To improve cash management, cash received by the County is pooled and invested. Individual fund integrity is maintained through County records. Interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents".

Cash and cash equivalents and investments that are held separately within departments of the County or by a fiscal agent are recorded as "Cash and Cash Equivalents in Segregated Accounts", "Cash and Cash Equivalents with Fiscal Agent", and "Investments with Fiscal Agent", respectively.

Cash and cash equivalents of the component unit are held by the component unit and are recorded as "Cash and Cash Equivalents in Segregated Accounts".

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

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**Note 2 - Summary of Significant Accounting Policies** (continued)

During 2017, the County invested in nonnegotiable and negotiable certificates of deposit, federal agency securities, U.S. Treasury securities, mutual funds, and STAR Ohio. Investments are reported at fair value, except for nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market price or current share price. STAR Ohio is an investment pool, managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. Star Ohio is not registered with the SEC as an investment company but has adopted Governmental Accounting Standards Board Statement No. 79, "Certain External Investment Pools and Pool Participants". The County measures the investment in Star Ohio at the net asset value (NAV) per share provided by Star Ohio. The NAV per share is calculated on an amortized cost basis that provides a NAV that approximates fair value.

For 2017, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given twenty-four hours in advance of all deposits and withdrawals exceeding \$25 million. Star Ohio reserves the right to limit the transaction to \$50 million requiring the excess amount to be transacted the following business day(s) but only to the \$50 million limit. All accounts of the participant will be combined for this purpose.

Interest earnings are allocated to County funds according to State statutes, grant requirements, or debt related restrictions. Interest revenue credited to the General Fund during 2017 was \$1,421,292, which includes \$1,139,374 assigned from other County funds.

Investments of the cash management pool and investments with an original maturity of three months or less at the time of purchase are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months that were not purchased from the pool are reported as investments.

**G. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2017, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

**H. Inventory**

Inventory is presented at cost on a first-in, first-out basis and is expended/expensed when used. Inventory consists of expendable supplies held for consumption.

**I. Restricted Assets**

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, laws of other governments, or are imposed by law through constitutional provisions or enabling legislation. Unclaimed monies that have a legal restriction on their expenditure are reported as restricted.

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

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**Note 2 - Summary of Significant Accounting Policies** (continued)

**J. Capital Assets**

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in governmental funds. General capital assets are reported in the governmental activities column on the government-wide statement of net position but are not reported on the fund financial statements. Capital assets used by the enterprise funds are reported in both the business-type activities column on the government-wide statement of net position and in the respective funds.

All capital assets are capitalized at cost and updated for additions and reductions during the year. Donated capital assets are recorded at their acquisition value on the date donated. The County maintains a capitalization threshold of ten thousand dollars. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of enterprise fund capital assets is also capitalized.

All capital assets are depreciated, except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. The County reports all infrastructure, including that acquired prior to 1980. Depreciation is computed using the straight-line method over the following useful lives:

Buildings and Building Improvements	25-50 years
Improvements Other Than Buildings	5-25 years
Roads	15-40 years
Bridges	65 years
Machinery and Equipment	5 years
Computer Equipment	5 years
Furniture and Fixtures	10 years
Vehicles	5 years

**K. Interfund Receivables/Payables**

On fund financial statements, receivables and payables resulting from interfund loans or unpaid amounts for interfund services provided are reported as "Interfund Receivables/Payables". Interfund balances are eliminated on the statement of net position, except for any net residual amounts due between governmental and business-type activities. These amounts are presented as "Internal Balances".

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

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**Note 2 - Summary of Significant Accounting Policies** (continued)

**L. Compensated Absences**

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable the County will compensate the employees for the benefits through paid time off or some other means. The County records a liability for accumulated unused vacation time when earned for all employees with more than one year of service.

Sick leave benefits are accrued as a liability using the termination method. An accrual for sick leave is made to the extent it is probable that benefits will result in termination payments. The liability is an estimate based on the County's past experience of making termination payments. Accumulated unused sick leave is paid to employees who retire at various rates depending on length of service and department policy.

The entire compensated absences liability is reported on the government-wide financial statements.

On governmental fund financial statements, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "Matured Compensated Absences Payable" in the fund from which the employees who have accumulated unpaid leave are paid. For proprietary funds, the entire amount of compensated absences is reported as a fund liability.

**M. Accrued Liabilities and Long-Term Obligations**

All payables, accrued liabilities, and long-term obligations are reported on the government-wide financial statements. All payables, accrued liabilities, and long-term obligations payable from the proprietary funds are reported on the proprietary fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, net pension liability and compensated absences that are paid from governmental funds are reported as liabilities on the fund financial statements only to the extent that they are due for payment during the current year. General obligation bonds, long-term loans, and claims are recognized as liabilities on the governmental fund financial statements when due.

**N. Unamortized Bond Premiums**

Bond premiums are deferred and amortized over the term of the bonds using the bonds-outstanding method, which approximates the effective interest method. Bond premiums are presented as an addition to the face amount of bonds payable.

Under Ohio law, premiums on the original issuance of debt are to be deposited to a bond retirement fund to be used for debt retirement and are precluded from being applied to the project fund. Ohio law does allow for premiums on refunding debt to be used as part of the payment to a bond escrow agent.

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

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**Note 2 - Summary of Significant Accounting Policies** (continued)

**O. Net Position**

Net position represents the difference between all other elements on the statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use either through constitutional provisions or enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes primarily includes resources restricted for other general government related functions. The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

**P. Fund Balance**

Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in governmental funds. The classifications are as follows:

**Nonspendable** - The nonspendable classification includes amounts that cannot be spent because they are not in spendable form or legally or contractually required to be maintained intact. The "not in spendable form" includes items that are not expected to be converted to cash. It also includes the long-term portion of interfund receivables, where applicable.

**Restricted** - The restricted classification includes amounts restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or law or regulations of other governments, or is imposed by law through constitutional provisions or enabling legislation (County resolutions).

Enabling legislation authorizes the County to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the County can be compelled by an external party such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for purposes specified by the legislation.

**Committed** - The committed classification includes amounts that can be used only for the specific purposes determined by a formal action (resolution) of the County Commissioners. The committed amounts cannot be used for any other purpose unless the County Commissioners remove or change the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the County Commissioners, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

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**Note 2 - Summary of Significant Accounting Policies** (continued)

Assigned - Amounts in the assigned classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. Assigned amounts represent intended uses established by the County Commissioners. Fund balance policy of the County Commissioners authorizes department heads to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County Commissioners have also assigned fund balance to cover a gap between estimated resources and appropriations in the 2018 budget and certain amounts for court operations, document recording, economic development, sheriff operations, debt retirement, and permanent improvements.

Unassigned - Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The County first applies restricted resources when an expenditure is incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications can be used.

**Q. Operating Revenues and Expenses**

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for building inspections, nursing home care, and landfill use, as well as for premiums charged in the internal service funds. Operating expenses are the necessary costs incurred to provide the service that is the primary activity of the fund. All revenues and expenses not meeting these definitions are reported as nonoperating.

**R. Capital Contributions**

Capital contributions arise from contributions from outside sources.

**S. Interfund Transactions**

Transfers between governmental and business-type activities on the government-wide financial statements are reported in the same manner as general revenues.

Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the statement of activities. Payments for interfund services provided and used are not eliminated.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.



Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

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**Note 2 - Summary of Significant Accounting Policies** (continued)

T. Pension

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, information about the fiduciary net position of the pension plans, and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension systems report investments at fair value.

U. Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**Note 3 - Change in Reporting Entity, Change in Accounting Principles, and Restatement of Fund Balance/Net Position**

Change in Reporting Entity

For the year ended December 31, 2016, Wood Lane Industries and Wood Lane Residential Services/Properties were reflected as discretely presented component units on the County's financial statements. Based upon changes established by the Centers for Medicare and Medicaid Services, the relationship between Wood Lane Industries and Wood Lane Residential Services/Properties and the County has changed. Wood Lane Industries and Wood Lane Residential Services/Properties are no longer receiving in-kind contributions from the County and they are no longer providing services solely to the Wood County Board of Developmental Disabilities. Pursuant to the criteria set forth in GASB Statement No. 61, Wood Lane Industries and Wood Lane Residential Services/Properties will no longer be presented as discretely presented component units. The December 31, 2016, net position for Wood Lane Industries and Wood Lane Residential Services/Properties was \$566,126 and \$6,161,186, respectively.

Change in Accounting Principles

For 2017, the County implemented Governmental Accounting Standards Board (GASB) Implementation Guide No. 2016-1. These changes were incorporated in the County's 2017 financial statements; however, there was no effect on beginning net position/fund balance.

For 2017, the County implemented GASB Statement No. 84, "Fiduciary Activities". GASB Statement No. 84 established specific criteria for identifying activities that should be reported as fiduciary activities and clarifies whether and how business-type activities should report their fiduciary activities. Due to the implementation of GASB Statement No. 84, the County will no longer be reporting agency funds. The County reviewed its fiduciary funds and certain funds will be reported in the new fiduciary fund classification of custodial funds while other funds have been reclassified as governmental funds. These fund reclassifications resulted in the restatement of the County's financial statements.

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

**Note 3 - Change in Reporting Entity, Change in Accounting Principles, and Restatement of Fund Balance/Net Position** (continued)

Restatement of Fund Balance/Net Position

During 2017, the County implemented GASB Statement No. 84. The implementation of this statement had the following effect on fund balance as previously reported at December 31, 2016.

	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, And Mental Health Services	Job and Family Services
Fund Balance, December 31, 2016	\$31,576,459	\$7,540,516	\$4,007,361	\$1,944,902
GASB Statement No. 84	63,652	0	0	0
Restated Fund Balance, December 31, 2016	<u>\$31,640,111</u>	<u>\$7,540,516</u>	<u>\$4,007,361</u>	<u>\$1,944,902</u>

	Developmental Disabilities	Other Governmental	Total
Fund Balance, December 31, 2016	\$29,780,582	\$15,633,067	\$90,482,887
GASB Statement No. 84	0	339,594	403,246
Restated Fund Balance, December 31, 2016	<u>\$29,780,582</u>	<u>\$15,972,661</u>	<u>\$90,886,133</u>

During 2017, it was determined that the liability for claims was overstated in the internal service funds in prior years. This restatement had the following effect on net position as previously reported at December 31, 2016.

	Internal Service
Net Position, December 31, 2016	\$13,633,039
Claims Payable	761,502
Restated Net Position, December 31, 2016	<u>\$14,394,541</u>

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

**Note 3 - Change in Reporting Entity, Change in Accounting Principles, and Restatement of Fund Balance/Net Position** (continued)

During 2017, it was determined that the proportionate share of the balance of the internal service fund was overstated in governmental activities and understated for business-type activities. This restatement, along with the restatement for claims and the implementation of GASB Statement No. 84, had the following effect on net position as previously reported at December 31, 2016.

	Governmental Activities	Business-Type Activities
Net Position,		
December 31, 2016	\$167,986,309	\$2,257,842
Internal Service Fund	1,221,437	(1,221,437)
Claims Payable	761,502	0
GASB Statement No. 84	403,246	0
Restated Net Position,		
December 31, 2016	\$170,372,494	\$1,036,405

Due to the implementation of GASB Statement No. 84, the new classification of custodial funds is reporting a beginning net position of \$26,183,164. Also related to the implementation of GASB Statement No. 84, the County will no longer be reporting an investment trust fund, which had a net position of \$5,907,878 at December 31, 2016, or agency funds that reported assets and liabilities of \$167,481,214 at December 31, 2016.

**Note 4 - Accountability and Compliance**

A. Accountability

At December 31, 2017, the Drug Addiction Response Project and Storm Water Management special revenue funds, the Bond Retirement and Special Assessment debt service funds, and the Health District Construction and Construction - Ditches capital projects funds had deficit fund balances, in the amount of \$19,779, \$25,476, \$254,171, \$25,973, \$155,667, and \$42,057, respectively, resulting from adjustments for accrued liabilities. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

The deficit net position in the Landfill enterprise fund, in the amount of \$4,955,583, is the result of accumulated operating losses of prior years and the requirement to report future postclosure costs. The base disposal rate is \$32.30 per ton, plus fees and fuel surcharge. There has not been any change in the rate since 2008.

B. Compliance

At December 31, 2017, the Issue I capital projects fund had final appropriations in excess of estimated resources plus available balances, in the amount of \$1,328. The County Auditor will review appropriations to ensure they are within available resources.

The Historical Center and Senior Citizens special revenue funds had expenditures in excess of appropriations in the other expenditure account, in the amount of \$2,031, and \$38,655, respectively. The County Auditor will monitor expenditures to ensure they are within amounts appropriated.

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

**Note 5 - Budgetary Basis of Accounting**

While reporting financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statements of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual for the General Fund; and the Motor Vehicle and Gasoline Tax; Alcohol, Drug Addiction, and Mental Health Services; Job and Family Services; and Developmental Disabilities special revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are that:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year end encumbrances are treated as expenditures (budget basis) rather than restricted, committed, or assigned fund balance (GAAP basis).
4. The County has certain activities within the General Fund that are not budgeted by the County Commissioners. However, this activity is included as part of the reporting entity when preparing financial statements that conform with GAAP.
5. Advances in and advances out are operating transactions (budget basis) as opposed to balance sheet transactions (GAAP basis).

Adjustments necessary to convert the results of operations for the year on the budget basis to the GAAP basis are as follows:

	Changes in Fund Balance				
	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services	Developmental Disabilities
GAAP Basis	\$2,852,135	\$928,987	\$163,221	(\$12,827)	(\$1,583,781)
<u>Increase (Decrease) Due To</u>					
Revenue Accruals:					
Accrued 2016, Received in Cash 2017	2,379,854	542,389	19,454	268,111	670,130
Accrued 2017, Not Yet Received in Cash	(2,983,685)	(604,161)	0	(392,824)	(813,486)

(continued)

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

**Note 5 - Budgetary Basis of Accounting** (continued)

	Changes in Fund Balance (continued)				
	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services	Developmental Disabilities
Expenditure Accruals:					
Accrued 2016, Paid in Cash 2017	(\$2,301,532)	(\$471,047)	(\$752,250)	(\$754,202)	(\$1,339,046)
Accrued 2017, Not Yet Paid in Cash	2,332,145	305,680	828,221	851,618	1,324,168
Cash Adjustments:					
Unrecorded Activity 2016	(1,192,679)	232	216,759	110,692	400,876
Unrecorded Activity 2017	880,550	0	(268,853)	(136,206)	(639,845)
Prepaid Items	50,768	2,299	1,413	5,675	11,996
Materials and Supplies					
Inventory	25,013	15,760	0	7,929	4,742
Advances In	1,130,920	0	0	0	0
Advances Out	(1,840,237)	0	0	0	0
Notes Receivable Issued	(500,000)	0	0	0	0
Excess of Revenues Over Expenditures for Nonbudgeted Activity					
	(20,559)	0	0	0	(346,084)
Encumbrances Outstanding at Year End (Budget Basis)					
	(864,559)	(311,030)	0	(8,370)	0
Budget Basis	<u>(\$51,866)</u>	<u>\$409,109</u>	<u>\$207,965</u>	<u>(\$60,404)</u>	<u>(\$2,310,330)</u>

**Note 6 - Deposits and Investments**

Monies held by the County are classified by State statute into two categories. Active monies are public monies determined to be necessary to meet current demands upon the County treasury. Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Monies held by the County, which are not considered active, are classified as inactive. Inactive monies may be deposited or invested in the following securities provided a written investment policy has been filed with the Ohio Auditor of State:

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States;

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

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**Note 6 - Deposits and Investments** (continued)

2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2 percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts in eligible institutions pursuant to Ohio Revised Code Section 135.32;
6. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of obligations described in division (1) or (2) above; commercial paper as described in Ohio Revised Code Section 135.143(6); and repurchase agreements secured by such obligations provided these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash, equal value for equal value;
9. Up to forty percent of the County's average portfolio in either of the following:
  - a. commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed 10 percent of the value of the outstanding commercial paper of the issuing corporation, and which mature within two hundred seventy days after purchase;
  - b. bankers acceptances eligible for purchase by the federal reserve system and which mature within one hundred eighty days after purchase;
10. Up to 15 percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
11. A current unpaid or delinquent tax line of credit provided certain conditions are met related to a County land reutilization corporation organized under Ohio Revised Code Chapter 1724; and,

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

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**Note 6 - Deposits and Investments** (continued)

12. Up to 2 percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government and all interest and principal shall be denominated and payable in United States funds.

Investments in stripped principal or interest obligations that are not issued or guaranteed by the United States, reverse repurchase agreements, and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage, and short selling are also prohibited. Bankers' acceptances must mature within one hundred eighty days. Commercial paper and corporate notes must mature within two hundred seventy days. All other investments must mature within five years from the date of purchase, unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that they will be held to maturity.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the Treasurer or if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

**Deposits**

Custodial credit risk for deposits is the risk that in the event of a bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$3,374,458 of the County's bank balance of \$14,428,444 was exposed to custodial credit risk because it was uninsured and uncollateralized. Certain timing issues related to fluctuations in depository balances contributed to the uncollateralized balance. These insufficiencies were corrected the next business day.

The County has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or be protected by eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured or by participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

In April 2018, two of the County's financial institutions participating in OPCS were approved for a reduced collateral floor of 50 percent. At the time the reduced floor became effective, none of the County's bank balance was exposed to custodial credit risk.

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

**Note 6 - Deposits and Investments** (continued)

Investments

As of December 31, 2017, the County had the following investments:

Measurement/Investment	Measurement Amount	Investment Maturities (in Years)	
		Less Than 1	1-5
Fair Value - Level One Inputs			
Mutual Funds	\$5,740,701	\$5,740,701	\$0
Fair Value - Level Two Inputs			
Negotiable Certificates of Deposit	748,460	0	748,460
Federal Home Loan Mortgage Corporation Notes	43,214,957	249,207	42,965,750
Federal Farm Credit Bank Notes	3,728,939	2,744,167	984,772
Federal Home Loan Bank Notes	35,686,843	3,734,877	31,951,966
Federal National Mortgage Association Notes	29,437,551	8,388,691	21,048,860
U.S. Treasury Notes	2,744,561	2,744,561	0
Total Fair Value - Level Two Inputs	115,561,311	17,861,503	97,699,808
Net Value Per Share			
STAR Ohio	173,848	173,848	0
Total Investments	\$121,475,860	\$23,776,052	\$97,699,808

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2017. The mutual funds are measured at fair value using quoted market prices (Level 1 inputs). The County's remaining investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored which could require the need to acquire further market data (Level 2 inputs).

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The investment policy restricts the Treasurer from investing in any securities other than those identified in the Ohio Revised Code and that all investments must mature within five years from the date of investment unless they are matched to a specific obligation or debt of the County.

The negotiable certificates of deposit are generally covered by FDIC and/or SIPC insurance. All remaining securities carry a rating of Aaa by Moody's or AA+ by Standard and Poor's. STAR Ohio carries a rating of AAA by Standard and Poor's. The County has no investment policy dealing with credit risk beyond the requirements of State statute. Ohio law requires mutual funds be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service. STAR Ohio must maintain the highest rating provided by at least one nationally recognized standard rating service.



Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

**Note 6 - Deposits and Investments** (continued)

The County has adopted a policy of investing 60 percent of its available funds in long-term securities; however, the County has not limited the amount that may be invested in a particular security or issuer. The following table indicates the percentage of each investment compared to the County's total portfolio.

	Fair Value	Percentage of Portfolio
Negotiable Certificates of Deposit	\$748,460	.62%
Federal Home Loan Mortgage Corporation	43,214,957	35.57
Federal Farm Credit Bank	3,728,939	3.07
Federal Home Loan Bank	35,686,843	29.38
Federal National Mortgage Association	29,437,551	24.23
U.S. Treasury	2,744,561	2.26

**Note 7 - Receivables**

Receivables at December 31, 2017, consisted of accounts (e.g., billings for user charged services, including unbilled charges); accrued interest; permissive sales taxes; intergovernmental receivables arising from grants, entitlements, and shared revenues; amounts due from component unit; interfund; property taxes; notes; and special assessments. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Notes receivable, in the amount of \$1,434,390, will not be received within one year. Special assessments receivable, in the amount of \$13,796, will not be received within one year. At December 31, 2017, the amount of delinquent special assessments was \$12,237. All other receivables are considered fully collectible within one year, except for the following: interfund; drug testing and supervision costs for adult probation reported in the General Fund; and fines, costs, and restitution for criminal, civil, and domestic cases reported in the custodial funds.

The following receivables are presented net of an allowance for uncollectible accounts as follows:

	General
Gross Accounts Receivable	\$534,270
Less Allowance for Uncollectible Accounts	(302,832)
Net Accounts Receivable	\$231,438

Receivables recorded on the County's financial statements are recorded to the extent the amounts are determined material and substantiated, not only by supporting documentation but also by a reasonable systematic method of determining their existence, completeness, valuation, and collectibility. Using this criteria, the County has elected to not record child support arrearages in the custodial funds. These amounts, while potentially significant, are not considered measurable and, because collections are often significantly in arrears, the County is unable to determine a reasonable value.

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

**Note 7 - Receivables** (continued)

Notes receivable generally represent low interest loans for development projects and home improvements granted to eligible County residents and businesses under the Federal Community Development Block Grant program, Housing Assistance program, and the Revolving Loan program. The County also made a loan to the Wood County Fair Foundation to construct a multi-purpose building. The notes have an annual interest rate of 2.89 to 3 percent and are repaid over seven to fifteen years. A summary of the changes in notes receivable during 2017 follows:

	Balance January 1, 2017	New Loans	Repayments	Balance December 31, 2017
<b>General Fund</b>				
Wood County Fair Foundation	\$0	\$500,000	\$0	\$500,000
<b>Special Revenue Fund</b>				
Community Development Block Grant				
Homebuyer Assistance	332,047	51,791	5,828	378,010
Revolving Loan				
American Cold Forge, LLC	167,196	0	68,767	98,429
<b>Total Special Revenue Fund</b>	<b>499,243</b>	<b>51,791</b>	<b>74,595</b>	<b>476,439</b>
<b>Capital Projects Fund</b>				
Permanent Improvement				
Wood County Fair Foundation	0	500,000	0	500,000
<b>Total Notes Receivable</b>	<b>\$499,243</b>	<b>\$1,051,791</b>	<b>\$74,595</b>	<b>\$1,476,439</b>

A summary of the principal items of intergovernmental receivables follows:

	Amount
<b>Governmental Activities</b>	
<b>Major Funds</b>	
<b>General Fund</b>	
Local Government	\$518,787
Sheriff's Contracts	39,318
Sheriff's Grant	239
Detention Contract	20,009
State of Ohio	705,633
Election Costs	142,460
Homestead and Rollback	392,575
Charges for Services	15,060
Bowling Green Municipal Court	6,907
Fostoria Municipal Court	379

(continued)

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

**Note 7 - Receivables** (continued)

	Amount
Governmental Activities (continued)	
Major Funds (continued)	
General Fund (continued)	
Perrysburg Municipal Court	\$11,194
Henry County	1,030
Department of Public Defender	57,782
Total General Fund	1,911,373
Motor Vehicle and Gasoline Tax	
Gasoline Tax	1,194,643
Motor Vehicle License Fees	2,142,949
Fines and Costs	8,746
Charges for Services	92,246
Total Motor Vehicle and Gasoline Tax	3,438,584
Alcohol, Drug Addiction, and Mental Health Services	
ADAMHSB	815,166
Homestead and Rollback	359,427
Total Alcohol, Drug Addiction, and Mental Health Services	1,174,593
Job and Family Services	
Job and Family Services	384,416
Homestead and Rollback	186,928
United States Treasury	8,408
Bureau of Workers' Compensation	39
Total Job and Family Services	579,791
Developmental Disabilities	
Inform and Refer	6,250
Medicaid	812,444
Homestead and Rollback	618,320
Total Developmental Disabilities	1,437,014
Total Major Funds	8,541,355
Nonmajor Funds	
Dog and Kennel	
Fines and Costs	335
Law Library	
Fines and Costs	22,542
Child Support Enforcement Agency	
CSEA	105,763
Juvenile Court	
VOCA	173,907
Victims of Crime Assistance - Prosecutor	
VOCA	85,884
	(continued)

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

**Note 7 - Receivables** (continued)

	Amount
Governmental Activities (continued)	
Nonmajor Funds (continued)	
Historical Center	
Homestead and Rollback	\$8,352
Senior Citizens	
Homestead and Rollback	100,653
Solid Waste Management District	
Litter Management Tire Amnesty Grant	12,500
CDBG	
CDBG	19,672
Sheriff	
Impaired Driving Enforcement Program/Selective Traffic Enforcement Program	5,721
Prisoner Housing	21,409
Drug Awareness Resistance Education (D.A.R.E)	28,872
Total Sheriff	56,002
Electronic Monitoring	
Electronic Monitoring	25,516
Adult Probation	
Intensive Supervision - Probate	105,295
Total Nonmajor Funds	716,421
Internal Service Fund	
Bureau of Workers' Compensation	247
Total Governmental Activities	\$9,258,023
 Business-Type Activities	
Nursing Home	
Medicaid/Medicare	\$259,820
Landfill	
Charges for Services	21,374
Total Business-Type Activities	\$281,194
 Custodial Funds	
Local Government	\$1,221,282
Library Local Government	2,048,139
Gasoline Tax	887,885
Motor Vehicle License Fees	755,865
Total Custodial Funds	\$4,913,171

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

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**Note 8 - Permissive Sales and Use Tax**

In 1987, the County Commissioners, by resolution, imposed a 1 percent tax on all retail sales made in the County, except sales of motor vehicles, and on the storage, use, or consumption of tangible personal property in the County, including motor vehicles not subject to the sales tax. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month.

**Note 9 - Property Taxes**

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2017 represent the collection of 2016 taxes. Real property taxes received in 2017 were levied after October 1, 2016, on the assessed values as of January 1, 2016, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility property tax revenues received in 2017 represent the collection of 2016 taxes. Public utility real and tangible personal property taxes received in 2017 became a lien on December 31, 2015, were levied after October 1, 2016, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through custodial funds. The amount of the County's tax collections is accounted for within the applicable funds.

Accrued property taxes receivable represents real and public utility property taxes which were measurable as of December 31, 2017, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2017 operations is offset to deferred inflows of resources-property taxes. On the accrual basis, delinquent real property taxes have been recorded as a receivable and revenue while on a modified accrual basis, the revenue has been reported as deferred inflows of resources-unavailable revenue.

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

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**Note 9 - Property Taxes** (continued)

The full tax rate for all County operations for the year ended December 31, 2017, was \$15.20 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2017 property tax receipts were based are as follows:

Real Property	
Residential	\$1,836,733,800
Agriculture	419,978,700
Commercial/Industrial	682,937,210
Public Utility Property	
Real	15,448,800
Personal	153,054,240
Total Assessed Value	<u>\$3,108,152,750</u>

**Note 10 - Tax Abatements**

As of December 31, 2017, the County provides tax abatements through two programs: the Community Reinvestment Area (CRA) Tax Abatements and Enterprise Zone Tax Exemptions.

**A. Community Reinvestment Area (CRA)**

Pursuant to Ohio Revised Code Chapter 5709, the County established three community reinvestment areas to encourage revitalization of existing buildings and the construction of new structures. Property tax abatements are obtained through application by the property owner, including proof that the improvements have been made, and equal a percent of the additional property tax resulting from the increase in assessed value as a result of the improvement. The abatement is realized as a reduction in assessed value on the recipient's tax bill. The County also contracts with overlapping school districts for payments in lieu of taxes when required by the Ohio Revised Code. The County does not currently have any active CRA agreements.

**B. Enterprise Zone Tax Exemptions**

Pursuant to Ohio Revised Code Chapter 5709, the County established ten enterprise zones to encourage new investment. Property tax abatements are obtained through application by the property owner, including proof that the improvements have been made, and equal 100 percent of the additional property tax resulting from the increase in assessed value as a result of the improvement. The abatement is realized as a reduction in assessed value on the recipient's tax bill. The County also contracts with overlapping school districts for payments in lieu of taxes when required by the Ohio Revised Code.

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

**Note 10 - Tax Abatement Disclosures** (continued)

Below is the information relevant to these programs for the year ended December 31, 2017.

Tax Abatement Program	Amount of 2017 Taxes Abated
Enterprise Zone Tax Exemptions	
Commercial	\$341,074
Distribution	2,002
Manufacturing	112,913
Total	\$455,989

County property taxes were reduced as follows under agreements entered into by overlapping governments.

Overlapping Government	Amount of 2017 Taxes Abated
Community Reinvestment Areas	
City of Bowling Green	\$174,186
City of Northwood	120,027
City of Perrysburg	89,065
Perrysburg Township	155,245
Total	\$538,523

**Note 11 - Capital Assets**

Capital asset activity for the year ended December 31, 2017, was as follows:

	Balance January 1, 2017	Additions	Reductions	Balance December 31, 2017
Governmental Activities:				
Nondepreciable Capital Assets				
Land	\$2,851,170	\$0	\$0	\$2,851,170
Construction in Progress	4,499,693	402,710	(4,473,446)	428,957
Total Nondepreciable Capital Assets	7,350,863	402,710	(4,473,446)	3,280,127

(continued)

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

**Note 11 - Capital Assets** (continued)

	Balance January 1, 2017	Additions	Reductions	Balance December 31, 2017
Governmental Activities (continued):				
Depreciable Capital Assets				
Buildings and Building Improvements	\$43,841,739	\$7,021,265	\$0	\$50,863,004
Improvements Other Than Buildings	9,072,046	80,104	0	9,152,150
Roads	53,202,999	1,303,328	0	54,506,327
Bridges	60,668,549	1,601,549	(342,126)	61,927,972
Machinery and Equipment	8,747,958	723,002	(333,451)	9,137,509
Computer Equipment	2,735,510	69,659	(87,960)	2,717,209
Furniture and Fixtures	720,591	0	(720,591)	0
Vehicles	8,341,636	458,486	(213,719)	8,586,403
<b>Total Depreciable Capital Assets</b>	<b>187,331,028</b>	<b>11,257,393</b>	<b>(1,697,847)</b>	<b>196,890,574</b>
Less Accumulated Depreciation for				
Buildings and Building Improvements	(20,273,799)	(1,236,272)	0	(21,510,071)
Improvements Other Than Buildings	(5,460,012)	(308,142)	0	(5,768,154)
Roads	(42,870,423)	(1,871,269)	0	(44,741,692)
Bridges	(15,181,262)	(923,488)	212,773	(15,891,977)
Machinery and Equipment	(7,531,078)	(582,478)	333,451	(7,780,105)
Computer Equipment	(2,471,146)	(127,130)	87,960	(2,510,316)
Furniture and Fixtures	(720,591)	0	720,591	0
Vehicles	(6,730,142)	(652,667)	213,719	(7,169,090)
<b>Total Accumulated Depreciation</b>	<b>(101,238,453)</b>	<b>(5,701,446)</b>	<b>1,568,494</b>	<b>(105,371,405)</b>
<b>Total Depreciable Capital Assets, Net</b>	<b>86,092,575</b>	<b>5,555,947</b>	<b>(129,353)</b>	<b>91,519,169</b>
Governmental Activities				
Capital Assets, Net	\$93,443,438	\$5,958,657	(\$4,602,799)	\$94,799,296

Governmental activities accepted contributions of capital assets from outside sources, in the amount of \$4,172,949.



Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

**Note 11 - Capital Assets** (continued)

	Balance January 1, 2017	Additions	Reductions	Balance December 31, 2017
<b>Business-Type Activities:</b>				
<b>Nondepreciable Capital Assets</b>				
Land	\$904,000	\$0	\$0	\$904,000
Construction in Progress	1,998,920	421,898	(2,420,818)	0
<b>Total Nondepreciable Capital Assets</b>	<b>2,902,920</b>	<b>421,898</b>	<b>(2,420,818)</b>	<b>904,000</b>
<b>Depreciable Capital Assets</b>				
Buildings and Building Improvements	3,939,155	2,420,818	0	6,359,973
Improvements Other Than Buildings	1,357,605	0	0	1,357,605
Machinery and Equipment	5,021,298	1,049,880	(450,975)	5,620,203
Vehicles	814,737	42,330	(17,250)	839,817
<b>Total Depreciable Capital Assets</b>	<b>11,132,795</b>	<b>3,513,028</b>	<b>(468,225)</b>	<b>14,177,598</b>
<b>Less Accumulated Depreciation for</b>				
Buildings and Building Improvements	(1,650,100)	(135,027)	0	(1,785,127)
Improvements Other Than Buildings	(1,355,678)	(1,927)	0	(1,357,605)
Machinery and Equipment	(4,116,366)	(608,118)	450,975	(4,273,509)
Vehicles	(443,234)	(116,847)	17,250	(542,831)
<b>Total Accumulated Depreciation</b>	<b>(7,565,378)</b>	<b>(861,919)</b>	<b>468,225</b>	<b>(7,959,072)</b>
<b>Total Depreciable Capital Assets, Net</b>	<b>3,567,417</b>	<b>2,651,109</b>	<b>0</b>	<b>6,218,526</b>
<b>Business-Type Activities Capital Assets, Net</b>	<b>\$6,470,337</b>	<b>\$3,073,007</b>	<b>(\$2,420,818)</b>	<b>\$7,122,526</b>

Depreciation expense was charged to governmental functions as follows:

<b>Governmental Activities</b>	
General Government:	
Legislative and Executive	\$454,561
Judicial	227,944
Public Safety	1,226,235
Public Works	3,050,435
Health	119,304
Human Services	560,255
Conservation and Recreation	61,489
Economic Development	1,223
<b>Total Depreciation Expense - Governmental Activities</b>	<b>\$5,701,446</b>

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

**Note 12 - Interfund Receivables/Payables**

Interfund balances at December 31, 2017, consisted of the following individual fund receivables and payables:

Due to General Fund from:	
Other Governmental	\$1,827,465
Landfill	1,227,150
Total General Fund	3,054,615
Due to Motor Vehicle and Gasoline Tax Fund from:	
General Fund	\$621
Due to Other Governmental Funds from:	
Motor Vehicle and Gasoline Tax	\$24,000
Landfill	7,913
Total Other Governmental Funds	\$31,913
Due to Internal Service Fund from:	
General Fund	\$208,986
Motor Vehicle and Gasoline Tax	19,884
Alcohol, Drug Addiction, and Mental Health Services	4,626
Job and Family Services	43,783
Developmental Disabilities	56,431
Other Governmental	30,661
Building Inspection	7,203
Nursing Home	30,062
Landfill	4,269
Total Internal Service Fund	\$405,905

The balance due to the General Fund includes loans made to provide working capital for operations or projects. The remaining interfund receivables/payables resulted from the time lag between dates that (1) interfund goods and services are provided, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. All of these amounts, except for the General Fund receivable from other governmental funds, in the amount of \$674,186, and the Landfill enterprise fund, in the amount of \$1,033,890, are expected to be received within one year.

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

**Note 13 - Risk Management**

**A. Workers' Compensation**

The County participates in a workers' compensation plan being offered by the State of Ohio. The plan, called retrospective rating, allows the County to pay a fraction of the premium it would pay as an experience-rated risk, instead charging the County for actual claims incurred subject to the plan's individual claims cost limitation and the County's premium limitation. The County hired a third party administrator to review and monitor all claims on behalf of the County. Claims payable at December 31, 2017, was estimated by the third party administrator at \$102,634.

The County established an internal service fund to account for and finance its uninsured risks of loss in this program. The claims liability reported in the Workers' Compensation Retro Reserve internal service fund at year end generally represents the liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims as required by Governmental Accounting Standards Board Statement No. 30, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues". The amount is based on an estimate provided by the third party administrator.

The changes in the claims liability for 2017 and 2016 were:

	Beginning Balance	Current Year Claims	Claims Payments by County	Claims Payments by Workers' Compensation	Ending Balance
2017	\$114,188	\$17,228	(\$34,769)	\$5,987	\$102,634
2016	0	151,307	(\$77,174)	40,055	114,188

**B. Health Insurance Program**

The County manages health, vision, dental, and drug card insurance for its employees on a self insured basis. Third party administrators process the claims which the County pays. The Health internal service fund allocates the cost of providing claims servicing and claims payments by charging a monthly premium to each individual enrolled in the health insurance program. These premiums, along with the premium the County pays for each employee enrolled in the program, are paid into the Health internal service fund. Claims and services are paid from the Health internal service fund.

Under the health insurance program, the Health internal service fund provides coverage with no limit. Under the vision insurance program, the maximum benefit is \$200 every two years for adults and children. The dental insurance program maximum annual benefit is \$1,500. The County purchases commercial insurance for claims in excess of coverage provided by the fund and for all other risks of loss. Settled claims did not exceed this commercial coverage in any of the past three years and there has not been any significant reduction in coverage from the prior year.

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

**Note 13 - Risk Management** (continued)

Claims payable at December 31, 2017, was estimated by a third party administrator at \$2,167,441. The changes in the claims liability for 2017 and 2016 were:

	Beginning Balance	Current Year Claims	Claims Payments	Ending Balance
2017	\$2,586,280	\$10,468,473	(\$10,887,312)	\$2,167,441
2016	\$2,591,406	11,775,361	(11,780,487)	2,586,280

Claims payable is based on the requirements of Governmental Accounting Standards Board Statement No. 30 "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues", which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported if information prior to issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount can be reasonably estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses.

C. Other Insurance Coverage

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2017, the County contracted with the County Risk Sharing Authority, Inc. (CORSA) for insurance coverage. The CORSA program has a \$2,500 deductible. During 2017, the County contracted for the following coverage:

General Liability	\$1,000,000
Excess Liability	10,000,000
Law Enforcement Professional Liability	1,000,000
Public Officials Errors and Omissions Liability	1,000,000
Automobile Liability	1,000,000
Uninsured Motorists Liability	250,000
Privacy and Security Liability	1,000,000
Unmanned Aircraft General Liability and Law Enforcement Liability	3,000,000
Building and Contents	130,214,724
Nursing Home Property	7,149,022
Nursing Home Liability	3,000,000
Fairgrounds	6,543,300

With the exceptions of health, vision, dental, and drug card insurance, and workers' compensation, all insurance is held with CORSA, U.S. Specialty Insurance Company for the Nursing Home, or Westfield Insurance for the fairgrounds. The County pays all elected officials' bonds by statute. There have been no significant reductions in insurance coverage from 2016 and no insurance settlement has exceeded insurance coverage during the last three years.

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

**Note 14 - Construction and Other Significant Commitments**

The County had various outstanding contracts at December 31, 2017. The following amounts remain on these contracts.

Project	Outstanding Balance
Building Repairs/Renovations	\$291,806
Community Development Block Grant Project	162,137
Ditch Cleaning	126,042
Equipment	144,966
GIS Mapping Services	261,736
Real Estate Appraisal Services	71,122
Road Repair	236,877

At year end, the amount of significant encumbrances expected to be honored upon performance by the vendor in 2017 are as follows:

General Fund	\$864,559
Motor Vehicle and Gasoline Tax Fund	311,030
Nonmajor Governmental Funds	970,621
Total	\$2,146,210

**Note 15 - Defined Benefit Pension Plans**

**Net Pension Liability**

The net pension liability reported on the statement of net position represents a liability to employees for pensions. Pensions are a component of exchange transactions, between an employer and its employees, of salaries and benefits for employee services. Pensions are provided to an employee on a deferred payment basis as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension liability represents the County's proportionate share of each pension plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan's fiduciary net position. The net pension liability calculation is dependent on critical long-term variables including estimated average life expectancies, earnings on investments, cost of living adjustments, and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

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**Note 15 - Defined Benefit Pension Plans** (continued)

The Ohio Revised Code limits the County's obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which pensions are financed; however, the County does receive the benefit of employees' services in exchange for compensation, including pension.

GASB Statement No. 68 assumes the liability is solely the obligation of the employer because (1) they benefit from employee services and (2) State statute requires all funding to come from the employers. All contributions to date have come solely from the employer (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within thirty years. If the amortization period exceeds thirty years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

The proportionate share of each plan's unfunded benefits is presented as a long-term net pension liability on the accrual basis of accounting. Any liability for the contractually required pension contribution outstanding at the end of the year is included as an intergovernmental payable on both the accrual and modified accrual basis of accounting.

**Plan Description - Ohio Public Employees Retirement System (OPERS)**

Plan Description - County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost-sharing multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information, and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional plan as per the reduced benefits adopted by SB 343 (see OPERS' CAFR referenced above for additional information including requirements for reduced and unreduced benefits).

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

**Note 15 - Defined Benefit Pension Plans** (continued)

<b>Group A</b>	<b>Group B</b>	<b>Group C</b>
Eligible to retire prior to January 7, 2013, or five years after January 7, 2013	20 years of service credit prior to January 7, 2013, or eligible to retire ten years after January 7, 2013	Members not in other groups and members hired on or after January 7, 2013
<b>State and Local</b>	<b>State and Local</b>	<b>State and Local</b>
<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30 years	<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30 years	<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35 years
<b>Public Safety</b>	<b>Public Safety</b>	<b>Public Safety</b>
<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
<b>Law Enforcement</b>	<b>Law Enforcement</b>	<b>Law Enforcement</b>
<b>Age and Service Requirements:</b> Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
<b>Public Safety and Law Enforcement</b>	<b>Public Safety and Law Enforcement</b>	<b>Public Safety and Law Enforcement</b>
<b>Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 years	<b>Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 years	<b>Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 years

Final average salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a benefit recipient has received benefits for twelve months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index capped at 3 percent.

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

**Note 15 - Defined Benefit Pension Plans** (continued)

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows.

	State and Local	Public Safety	Law Enforcement
<b>2017 Statutory Maximum Contribution Rates</b>			
Employer	14.0%	18.1%	18.1%
Employee	10.0 %	*	**
 <b>2017 Actual Contribution Rates</b>			
Employer			
Pension	13.0 %	17.1 %	17.1 %
Postemployment Health Care Benefits	1.0	1.0	1.0
Total Employer	14.0 %	18.1 %	18.1 %
Total Employee	10.0 %	12.0 %	13.0 %

\* This rate is determined by OPERS' Board and has no maximum rate established by the ORC.

\*\* This rate is also determined by OPERS' Board but is limited by the ORC to not more than 2 percent greater than the public safety rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$5,100,959 for 2017. Of this amount, \$503,965 is reported as an intergovernmental payable.

**Plan Description - State Teachers Retirement System (STRS)**

Plan Description - Teachers employed by the Board of Developmental Disabilities participate in STRS Ohio, a cost-sharing multiple-employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information, and detailed information about STRS' fiduciary net position. The report may be obtained by writing to STRS, 275 East Broad Street, Columbus, Ohio 43215-3771, by calling (888) 227-7877, or by visiting the STRS website at [www.strsoh.org](http://www.strsoh.org).

New members have a choice of three retirement plans; a Defined Benefit Plan (DBP), a Defined Contribution Plan (DCP), and a Combined Plan (CP). Benefits are established by Ohio Revised Code Chapter 3307.



Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

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**Note 15 - Defined Benefit Pension Plans** (continued)

The DBP offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. With certain exceptions, the basic benefit is increased each year by 2 percent of the original base benefit. For members retiring August 1, 2013, or later, the first 2 percent is paid on the fifth anniversary of the retirement benefit. Effective July 1, 2017, the cost of living adjustment was reduced to zero. Members are eligible to retire at age sixty with five years of qualifying service credit, at age fifty-five with twenty-six years of service credit, or thirty-one years of service credit regardless of age. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age sixty-five or thirty-five years of service credit and at least age sixty.

The DCP allows members to place all their member contributions and 9.5 percent of the 14 percent employer contribution into an investment account. Investment allocation decisions are determined by the member. The remaining 4.5 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age fifty and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The CP offers features of both the DBP and the DCP. In the CP, 12 percent of the 14 percent member rate goes to the DCP and the remaining 2 percent goes to the DBP. Member contributions to the DCP are allocated among investment choices by the member and contributions to the DBP from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DBP. The defined benefit portion of the CP payment is payable to a member on or after age sixty with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age fifty or later.

New members who choose the DCP or CP will have another opportunity to reselect a permanent plan during their fifth year of membership. Members may remain in the same plan or transfer to another STRS plan. The optional annuitization of a member's defined contribution account or the defined contribution portion of a member's CP account to a lifetime benefit results in STRS bearing the risk of investment gain or loss on the account. STRS has therefore included all three plan options as one defined benefit plan for GASB Statement No. 68 reporting purposes.

A DBP or CP member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. Eligible survivors of members who die before service retirement may qualify for monthly benefits. New members on or after July 1, 2013, must have at least ten years of qualifying service credit that apply for disability benefits. Members in the DCP who become disabled are entitled only to their account balance. If a member of the DCP dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy - Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. Through June 30, 2017, the employer rate was 14 percent and the member rate was also 14 percent of covered salary. The 2017 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$65,114 for 2017. Of this amount, \$3,886 is reported as an intergovernmental payable.

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

**Note 15 - Defined Benefit Pension Plans** (continued)

**Pension Liability, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pension**

The net pension liability for OPERS was measured as of December 31, 2016, and the net pension liability for STRS was measured as of June 30, 2017. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plans relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense.

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability			
Current Measurement Date	0.29644500%	0.00415548%	
Prior Measurement Date	<u>0.30061900%</u>	<u>0.00440622%</u>	
Change in Proportionate Share	<u>0.00417400%</u>	<u>0.00025074%</u>	
Proportionate Share of the Net Pension Liability	\$67,317,619	\$987,143	\$68,304,762
Pension Expense	\$14,091,264	(\$466,013)	\$13,625,251

At December 31, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources.

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
<b>Deferred Outflows of Resources</b>			
Difference Between Expected and Actual Experience	\$91,244	\$38,119	\$129,363
Changes of Assumptions	10,677,399	215,899	10,893,298
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	10,025,146	0	10,025,146
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	16,843	0	16,843
County Contributions Subsequent to the Measurement Date	<u>5,100,959</u>	<u>36,366</u>	<u>5,137,325</u>
Total Deferred Outflows of Resources	<u>\$25,911,591</u>	<u>\$290,384</u>	<u>\$26,201,975</u>
<b>Deferred Inflows of Resources</b>			
Difference Between Expected and Actual Experience	\$400,640	\$7,956	\$408,596
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	32,577	32,577
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	<u>354,479</u>	<u>249,130</u>	<u>603,609</u>
Total Deferred Inflows of Resources	<u>\$755,119</u>	<u>\$289,663</u>	<u>\$1,044,782</u>

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

**Note 15 - Defined Benefit Pension Plans** (continued)

\$5,137,325 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as pension expense as follows.

Year Ending December 31,	OPERS	STRS	Total
2018	\$8,256,261	(\$40,429)	\$8,215,832
2019	8,543,934	3,885	8,547,819
2020	3,549,180	(1,532)	3,547,648
2021	(293,862)	2,431	(291,431)
Total	<u>\$20,055,513</u>	<u>(\$35,645)</u>	<u>\$20,019,868</u>

**Actuarial Assumptions - OPERS**

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2016, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB Statement No. 67. In 2016, the OPERS actuarial consultants conducted an experience study for the period 2011 through 2015 comparing assumptions to actual results. The experience study incorporates both a historical review and forward looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions with the most notable being a reduction in the actuarially assumed rate of return from 8 percent to 7.5 percent for the defined benefit investments. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2016, compared to December 31, 2015, are presented below.

	December 31, 2016	December 31, 2015
Wage Inflation	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013	3 percent simple	3 percent simple
Post-January 7, 2013	3 percent simple through 2018, then 2.15 percent simple	3 percent simple through 2018, then 2.8 percent simple
Investment Rate of Return	7.5 percent	8 percent
Actuarial Cost Method	individual entry age	individual entry age

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

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**Note 15 - Defined Benefit Pension Plans** (continued)

For 2016, mortality rates were based on the RP-2014 Healthy Annuitant Mortality Table. For males, healthy annuitant mortality tables were used adjusted for mortality improvements back to the observation period base of 2006 and then established the base year as 2015. For females, healthy annuitant mortality tables were used adjusted for mortality improvements back to the observation period base of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled Mortality Table adjusted for mortality improvements back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables were determined by applying the MP-2015 mortality improvements scale to the above described tables.

For 2015, mortality rates were based on the RP-2000 Mortality Table projected twenty years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males, 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

The most recent experience study was completed for the five year period ended December 31, 2015. The prior experience study was completed for the five year period ended December 31, 2010.

The long-term rate of return on defined benefit investment assets was determined using a building block method in which best estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage adjusted for inflation.

During 2016, OPERS managed investments in four investment portfolios: the Defined Benefit portfolio, the 401(h) Health Care Trust portfolio, the 115 Health Care Trust portfolio, and the Defined Contribution portfolio. The 401(h) Health Care Trust portfolio was closed as of June 30, 2016, and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. The Defined Benefit portfolio contains the investment assets of the traditional pension plan, the defined benefit component of the combined plan, and the annuitized accounts of the member-directed plan. The Defined Benefit portfolio historically included the assets of the member-directed retiree medical accounts funded through the VEBA Trust; however, the VEBA Trust was closed as of June 30, 2016, and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 8.3 percent for 2016.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plan. The table below displays the board approved asset allocation policy for 2016 and the long-term expected real rates of return.

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

**Note 15 - Defined Benefit Pension Plans** (continued)

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.75 %
Domestic Equities	20.70	6.34
Real Estate	10.00	4.75
Private Equity	10.00	8.97
International Equities	18.30	7.95
Other Investments	18.00	4.92
Total	<u>100.00 %</u>	

Discount Rate - The discount rate used to measure the total pension liability for 2016 was 7.5 percent. The discount rate for 2015 was 8 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.5 percent as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.5 percent) or one percentage point higher (8.5 percent) than the current rate.

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
County's Proportionate Share of the Net Pension Liability	\$102,842,699	\$67,317,619	\$37,713,733

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

**Note 15 - Defined Benefit Pension Plans** (continued)

**Actuarial Assumptions - STRS**

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2017, actuarial valuation compared with July 1, 2016, are presented below.

	July 1, 2017	July 1, 2016
Inflation	2.5 percent	2.75 percent
Projected Salary Increases	12.5 percent at age 20 to 2.5 percent at age 65	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation	7.75 percent, net of investment expenses including inflation
Payroll Increases	3 percent	3.5 percent
Cost of Living Adjustments (COLA)	0 percent, effective July 1, 2017	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013, or later, 2 percent COLA commences on fifth anniversary of retirement date

For the July 1, 2017, actuarial valuation, postretirement mortality rates for healthy retirees were based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age sixty-nine, 70 percent of rates between ages seventy and seventy-nine, 90 percent of rates between ages eighty and eighty-four, and 100 percent of rates thereafter projected forward generationally using mortality improvement scale MP-2016. Postretirement disabled mortality rates were based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females projected forward generationally using mortality improvement scale MP-2016. Preretirement mortality rates were based on the RP-2014 Employee Mortality Table projected forward generationally using mortality improvement scale MP-2016.

For the July 1, 2016, actuarial valuation, mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022-Scale AA) for males and females. Males' ages are set back two years through age eighty-nine and no set back for age ninety and above. Females younger than age eighty are set back four years, one year set back from age eighty through eighty-nine, and no set back from age ninety and above.

Actuarial assumptions used in the July 1, 2017, valuation are based on the results of an actuarial experience study effective for the period July 1, 2011, through June 30, 2016. Actuarial assumptions used in the June 30, 2016, valuation are based on the results of an actuarial experience study effective July 1, 2012.

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

**Note 15 - Defined Benefit Pension Plans** (continued)

STRS' investment consultant develops best estimates for the investment return assumption based on the target allocation adopted by the Retirement Board. The target allocation and long-term expected rate of return for each major asset class are summarized as follows.

Asset Class	Target Allocation	Long-Term Expected Rate of Return *
Domestic Equity	28.00%	7.35%
International Equity	23.00	7.55
Alternatives	17.00	7.09
Fixed Income	21.00	3.00
Real Estate	10.00	6.00
Liquidity Reserves	1.00	2.25
	<u>100.00%</u>	

\* 10 year annualized geometric nominal returns include the real rate of return and inflation of 2.25 percent and does not include investment expenses. Over the 30 year period, STRS' investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return without net value added by management.

Discount Rate - The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2017. The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2016. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2017. Therefore, the long-term expected rate of return on pension plan investments of 7.45 percent was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2017.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.45 percent as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.45 percent) or one percentage point higher (8.45 percent) than the current rate.

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's Proportionate Share of the Net Pension Liability	\$1,415,036	\$987,143	\$626,707

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

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**Note 16 - Postemployment Benefits**

**A. Ohio Public Employees Retirement System**

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional plan, a cost-sharing multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing multiple-employer defined benefit postemployment health care trust which funds multiple health care plans including medical coverage, prescription drug coverage, and deposits to a health reimbursement arrangement to qualifying benefit recipients of both the traditional and combined pension plans. This trust is also used to fund health care for member-directed plan participants in the form of a retiree medical account (RMA). At retirement or refund, member-directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional and combined pension plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an other postemployment benefit (OPEB) as described in Governmental Accounting Standards Board (GASB) Statement No. 45. See OPERS' CAFR referenced below for additional information.

The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2017, state and local employers contributed 14 percent of earnable salary and public safety and law enforcement employers contributed 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.



Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

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**Note 16 - Postemployment Benefits** (continued)

Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside to fund the health care plans. The portion of the employer contribution allocated to health care for members of both the traditional and combined plans was 1 percent for 2017. As recommended by OPERS' actuary, the portion of the employer contribution allocated to health care beginning January 1, 2018, decreased to 0 percent for both plans.

The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. The employer contribution as a percentage of covered payroll deposited into the RMA for participants of the member-directed plan was 4 percent for 2017.

Substantially all of the County's contribution allocated to fund postemployment health care benefits relates to the cost-sharing multiple-employer trusts. The corresponding contribution for the years ended December 31, 2017, 2016, and 2015 was \$381,889, \$738,393, and \$731,075, respectively. For 2017, 90 percent has been contributed. The full amount has been contributed for 2016 and 2015.

**B. State Teachers Retirement System**

Plan Description - The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing multiple-employer defined benefit health care plan for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Benefits include hospitalization, physicians' fees, prescription drugs, and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2019. The Plan is included in the STRS financial report which can be obtained by visiting the STRS website at [www.strsoh.org](http://www.strsoh.org) or by calling (888) 227-7877.

Funding Policy - Ohio Revised Code Chapter 3307 authorizes STRS to offer the health care plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the health care plan. All health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for postemployment health care may be deducted from employer contributions. For 2017, 2016, and 2015, STRS did not allocate any employer contributions to postemployment health care.

**Note 17 - Compensated Absences**

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated unused vacation time is paid upon separation from the County. County employees are paid sick leave according to varying policies. For the sheriff's department, employees are paid for 50 percent of accumulated unused sick leave upon retirement or separation after at least ten years of service at the rate of pay in effect at the time of separation. For all other County employees, sick leave is paid at the rate of pay in effect at the time of separation according to the schedules below.

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

**Note 17 - Compensated Absences** (continued)

The percentage of accumulated unused sick leave paid to Developmental Disabilities' employees upon separation or retirement for those employees hired prior to October 1, 2000, is as follows:

Payment	Years of Service
10%	5
15	10
20	15
35	20
50	25

The percentage of accumulated unused sick leave paid to all other County employees upon retirement, including Developmental Disabilities' employees hired on or after October 1, 2000, is as follows:

Payment	Years of Service	Maximum
25%	10	240
30	15	288
35	20	336
40	25	384
50	30	480

**Note 18 - Long-Term Obligations**

The County's long-term obligations activity for the year ended December 31, 2017, was as follows:

	Interest Rate	Restated Balance January 1, 2017	Additions	Reductions	Balance December 31, 2017	Due Within One Year
<u>Governmental Activities</u>						
General Obligation Bonds						
2007 Wood County District						
Public Library Refunding	4.0-5.5%					
(Original Amount \$3,635,000)		\$2,865,000	\$0	\$2,865,000	\$0	\$0
Bond Premium		199,843	0	199,843	0	0
2014 Job and Family Services						
Addition	1.0-4.0					
(Original Amount \$2,000,000)		1,890,000	0	60,000	1,830,000	60,000
Bond Premium		59,238	0	2,594	56,644	0
2017 Wood County District						
Public Library Refunding	2.16-3.3					
(Original Amount \$2,665,000)		0	2,665,000	0	2,665,000	220,000
<b>Total General Obligation Bonds</b>		<b>5,014,081</b>	<b>2,665,000</b>	<b>3,127,437</b>	<b>4,551,644</b>	<b>280,000</b>

(continued)

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

**Note 18 - Long-Term Obligations** (continued)

	Interest Rate	Restated Balance January 1, 2017	Additions	Reductions	Balance December 31, 2017	Due Within One Year
<b>Governmental Activities</b>						
Other Long-Term Obligations						
Net Pension Liability						
Ohio Public Employees Retirement System		\$46,863,899	\$13,721,958	\$0	\$60,585,857	\$0
State Teachers Retirement System		1,474,894	0	487,751	987,143	0
Total Net Pension Liability		48,338,793	13,721,958	487,751	61,573,000	0
Compensated Absences Payable		4,018,608	493,323	358,270	4,153,661	2,184,435
2012 OPWC Loans Payable		194,867	0	32,478	162,389	32,478
Claims Payable		2,700,468	10,485,701	10,916,094	2,270,075	1,316,420
Total Other Long-Term Obligations		55,252,736	24,700,982	11,794,593	68,159,125	3,533,333
Total Governmental Activities		\$60,266,817	\$27,365,982	\$14,922,030	\$72,710,769	\$3,813,333
<b>Business-Type Activities</b>						
General Obligation Bonds						
Nursing Home Construction	2.0-4.0%	\$945,000	\$0	\$35,000	\$910,000	\$40,000
Other Long-Term Obligations						
Net Pension Liability						
Ohio Public Employees Retirement System		5,207,100	1,524,662	0	6,731,762	0
Compensated Absences Payable		277,616	38,209	43,943	271,882	178,338
Capital Leases Payable		1,255,879	0	245,042	1,010,837	243,548
Closure/Postclosure Costs Payable		7,056,865	601,169	0	7,658,034	0
Total Other Long-Term Obligations		13,797,460	2,164,040	288,985	15,672,515	421,886
Total Business-Type Activities		\$14,742,460	\$2,164,040	\$323,985	\$16,582,515	\$461,886

**General Obligation Bonds**

All general obligation bonds are supported by the full faith and credit of Wood County. General obligation bonds for governmental activities will be paid from property taxes originally received in the General Fund and transferred to the Bond Retirement debt service fund. General obligation bonds for business-type activities will be paid from resources of the Nursing Home enterprise fund.

In 2014, the County issued bonds for the Wood County Job and Family Services addition. The bonds were issued for a twenty-five year period, with final maturity in 2039. The bonds will be retired through the Bond Retirement debt service fund. At December 31, 2017, all of the proceeds had been spent.

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

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**Note 18 - Long-Term Obligations** (continued)

On September 28, 2017, the County issued bonds, in the amount of \$2,665,000, to currently refund a portion of the 2007 Wood County District Public Library Refunding Bonds. The refunding bond issue consists of serial bonds. The bonds are being retired through the Bond Retirement debt service fund. Prior to the refunding, principal, in the amount of \$200,000, was paid.

The net proceeds of the refunding bond issue, in the amount of \$2,665,000, were used to purchase U.S. government securities. The securities were deposited in an irrevocable trust with an escrow agent to provide for future debt service payments on the 2007 Wood County District Public Library Refunding bonds. As a result, \$2,665,000 of the 2007 Wood County District Public Library Refunding bonds are considered to be defeased.

The County decreased its aggregate debt service payments by \$482,588 over the next sixteen years and had an economic gain (difference between present values of the old and new debt service payments) of \$423,300.

The refunded bonds were retired on December 1, 2017.

In 2015, the County issued bonds for nursing home renovations. The bonds were issued for a twenty year period, with final maturity in 2035. The bonds will be retired through the Nursing Home enterprise fund. At December 31, 2017, all of the proceeds had been spent. The refunded bonds were fully retired in 2017

**Net Pension Liability**

There is no repayment schedule for the net pension liability; however, employer pension contributions are made from the General Fund; the Motor Vehicle and Gasoline Tax; Alcohol, Drug Addiction, and Mental Health Services; Job and Family Services; Developmental Disabilities; Dog and Kennel; Law Library; Child Support Enforcement Agency; Real Estate Assessment; Delinquent Tax Assessment - Prosecutor; Delinquent Tax Assessment - Treasurer; Juvenile Court; Drug Addiction Response Project; Victims of Crime Assistance - Prosecutor; Solid Waste Management District; CDBG; Sheriff; Electronic Monitoring; Adult Probation; Emergency Management Agency; Ditch Maintenance; and Storm Water Management special revenue funds, the Construction - Ditches capital projects fund; and the Building Inspection; Nursing Home; and Landfill enterprise funds.

**Compensated Absences Payable**

The compensated absences liability will be paid from the fund from which the employees' salaries are paid. These funds include the General Fund; the Motor Vehicle and Gasoline Tax; Alcohol, Drug Addiction, and Mental Health Services; Job and Family Services; Developmental Disabilities; Dog and Kennel; Law Library; Child Support Enforcement Agency; Solid Waste Management District; and Emergency Management Agency special revenue funds, and the Building Inspection; Nursing Home; and Landfill enterprise funds.

**OPWC Loans Payable**

The County has entered into a loan agreement with the Ohio Public Works Commission for improvements to Huffman Road. The loan is interest free. The loan will be paid from resources of the Motor Vehicle and Gasoline Tax special revenue fund to the extent such resources are available.

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

**Note 18 - Long-Term Obligations** (continued)

Claims Payable

Insurance premiums are charged to the fund from which the employee is paid and claims are paid from the applicable internal service fund.

Capital Leases Payable

Capital lease obligations will be paid from the fund that maintains custody of the related asset.

Deferred Loans Payable to Ohio Sewer and Water Rotary Commission

The County has received an advance to meet a portion of the cost of extension of water and sewer lines to be financed by assessments for which collections are deferred or exempt pursuant to division (B) of Sections 6103.02 and 6103.03 of the Ohio Revised Code. The County Commissioners are responsible for collection of the assessments upon expiration of the maximum time for which the deferments were made or when the property no longer meets the exemption criteria. This money must be remitted to the Ohio Sewer and Water Rotary Commission within one year. If the money is not collected and remitted to the Commission within one year of the expiration of the deferment, the County is responsible for repayment of principal and interest from the General Fund of the County. As of December 31, 2017, none of the respective property has met the maximum time for deferment and all property continues to meet the exemption criteria; therefore, no calculations or payments are being made.

Annual Long-Term Debt Obligation Summary

The following is a summary of the County's future annual debt service requirements for governmental activities:

Year	Governmental Activities			Business-Type Activities	
	General Obligation Bonds		OPWC Loans	General Obligation Bonds	
	Principal	Interest	Principal	Principal	Interest
2018	\$280,000	\$148,935	\$32,478	\$40,000	\$33,200
2019	300,000	128,116	32,478	40,000	32,400
2020	310,000	119,225	32,478	40,000	31,600
2021	315,000	108,799	32,478	40,000	30,800
2022	330,000	98,209	32,477	40,000	30,000
2023-2027	1,790,000	354,029	0	230,000	124,600
2028-2032	425,000	192,363	0	280,000	74,600
2033-2037	510,000	101,555	0	200,000	16,200
2038-2039	235,000	12,869	0	0	0
	<u>\$4,495,000</u>	<u>\$1,264,100</u>	<u>\$162,389</u>	<u>\$910,000</u>	<u>\$373,400</u>

The County's legal debt margin was \$71,708,819 at December 31, 2017.

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

**Note 18 - Long-Term Obligations** (continued)

Industrial Revenue Bonds

The County has issued industrial revenue bonds for the following organizations:

	Date of Issue	Amount of Issue	Amount Outstanding at 12/31/17
Phoenix Technologies	2/5/15	\$8,000,000	\$6,933,333
Piping Industry Training Center	7/1/09	2,900,000	1,703,750
Reclamation Technologies, Inc.	6/15/06	3,253,000	965,000
Kellermeyer Partnership Project	12/31/05	1,650,000	835,000
Kellermeyer Partnership Project	12/31/05	2,850,000	1,445,000
TWT Warehousing	9/15/04	2,250,000	365,000
Toledo Area Sheet Metal Workers Joint Apprenticeship Training Fund	5/18/03	2,785,000	1,720,000
NW Ohio Carpenter's Joint Apprentice and Training Trust	3/1/02	3,765,000	1,900,000
Pipe Industry Training Center Trust	12/1/01	3,000,000	945,000
Jeri Machine, Inc.	9/27/01	5,300,000	5,300,000
Hammil Manufacturing Co.	6/1/01	750,000	155,000
Hammil Manufacturing Co.	5/1/00	2,000,000	425,000
Pinnacle Industrial Enterprises, Inc.	8/1/99	2,000,000	2,000,000
		<u>\$40,503,000</u>	<u>\$24,692,083</u>

The County is not obligated in any way to pay debt and related charges on industrial revenue bonds from any of its funds, and therefore, they have been excluded entirely from the County's debt presentation. There has not been, and there is not currently, any condition of default under the bonds or the related financing documents.

**Note 19 - Capital Leases - Lessee Disclosure**

The County has entered into capitalized leases for machinery and equipment. Principal payments in 2017 were \$245,042 for the enterprise funds.

	Business-Type Activities
Machinery and Equipment	\$2,629,091
Less Accumulated Depreciation	(2,272,897)
Carrying Value, December 31, 2017	<u>\$356,194</u>

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

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**Note 19 - Capital Leases - Lessee Disclosure**

The following is a schedule of the future minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2017.

Year	Business-Type Activities	
	Principal	Interest
2018	\$243,548	\$25,244
2019	360,956	17,331
2020	311,148	7,797
2021	62,965	1,728
2022	32,220	139
Total	\$1,010,837	\$52,239

**Note 20 - Closure and Postclosure Costs**

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure costs will be paid only near or after the date the landfill stops accepting waste, the County reports a portion of these closure and postclosure costs as an operating expense in each period based on landfill capacity used as of year end.

The \$7,658,034 reported as the landfill closure and postclosure liability at December 31, 2017, represents the cumulative amount reported to date based on the use of 86 percent of the capacity of the landfill. The County will recognize the remaining estimated costs of closure and postclosure care of \$1,277,829 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2017. The County expects to close the landfill in 2024. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The County is required by state and federal laws and regulations to make annual contributions to a trust to finance closure and postclosure costs or to pass a financial accountability test. The County has passed the financial accountability test proving the ability to self fund these costs.

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

**Note 21 - Interfund Transfers**

During 2017, the following transfers were made:

	Transfers Out					Total
	General	Job and Family Services	Developmental Disabilities	Other Governmental	Internal Service	
Governmental Activities						
In General	\$0	\$152,070	\$0	\$47,125	\$105,739	\$304,934
Other Governmental	2,166,490	0	0	28,076	0	2,194,566
Total Governmental Activities	2,166,490	152,070	0	75,201	105,739	2,499,500
Business-Type Activity						
Landfill	945	0	0	150,000	0	150,945
Internal Service	0	0	1,500,000	0	0	1,500,000
Total	<u>\$2,167,435</u>	<u>\$152,070</u>	<u>\$1,500,000</u>	<u>\$225,201</u>	<u>\$105,739</u>	<u>\$4,150,445</u>

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. The Job and Family Services special revenue fund and other governmental funds transferred funds to the General Fund by court order.

**Note 22 - Fund Balance**

Fund balance is classified as nonspendable, restricted, committed, assigned, and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in governmental funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

Fund Balance	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
Nonspendable for:				
Prepaid Items	\$335,820	\$44,040	\$3,164	\$2,858
Materials and Supplies				
Inventory	132,916	309,916	0	20,438
Interfund Loans	1,708,076	0	0	0
Notes Receivable	500,000	0	0	0
Unclaimed Monies/Estates	232,487	0	0	0
Total Nonspendable	<u>2,909,299</u>	<u>353,956</u>	<u>3,164</u>	<u>23,296</u>

(continued)



Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

**Note 22 - Fund Balance** (continued)

Fund Balance	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
Restricted for:				
Alcohol, Drug Addiction, and Mental Health Services Operations	\$0	\$0	\$4,167,418	\$0
Job and Family Services Operations	0	0	0	1,908,779
Road and Bridge Repair/Improvement	0	8,115,547	0	0
<b>Total Restricted</b>	<b>0</b>	<b>8,115,547</b>	<b>4,167,418</b>	<b>1,908,779</b>
Committed for:				
Termination Benefits	637,889			
Assigned for:				
Court Operations	2,559,269	0	0	0
Document Recording	362,947	0	0	0
Economic Development	1,297,468	0	0	0
Election Recounts	935	0	0	0
Projected Budget Shortage	5,518,811	0	0	0
Sheriff Operations	11,140	0	0	0
Unpaid Obligations	636,050	0	0	0
<b>Total Assigned</b>	<b>10,386,620</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unassigned	20,558,438	0	0	0
<b>Total Fund Balance</b>	<b>34,492,246</b>	<b>\$8,469,503</b>	<b>\$4,170,582</b>	<b>\$1,932,075</b>

Fund Balance	Developmental Disabilities	Other Governmental
Nonspendable for:		
Prepaid Items	\$57,088	\$26,862
Materials and Supplies Inventory	8,451	20,576
<b>Total Nonspendable</b>	<b>65,539</b>	<b>47,438</b>

(continued)

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

**Note 22 - Fund Balance** (continued)

Fund Balance	Developmental Disabilities	Other Governmental
Restricted for:		
Child Support Enforcement	\$0	\$160,754
Court Operations	0	2,345,636
Crime Victim Assistance	0	13,687
Debt Retirement	0	266,746
Delinquent Tax Collections	0	715,692
Developmental Disabilities Operations	28,131,262	0
Ditch Maintenance	0	243,255
Dog and Kennel Operations	0	415,797
Economic Development	0	704,757
Emergency Management Agency	0	206,221
Historical Center	0	5,932
Landfill	0	741,829
Law Library Operations	0	451,617
Real Estate Assessments	0	556,582
Road and Bridge Repair/Improvement	0	853,991
Senior Citizens	0	74,330
Sheriff Operations	0	653,816
Youth Olympics	0	6,159
<b>Total Restricted</b>	<b>28,131,262</b>	<b>8,416,801</b>
Committed for:		
Road and Bridge Repair/Improvement	0	350,000
Assigned for:		
Debt Retirement	0	12,399
Permanent Improvements	0	9,034,449
<b>Total Assigned</b>	<b>0</b>	<b>9,046,848</b>
Unassigned (Deficit)	0	(554,940)
<b>Total Fund Balance</b>	<b>\$28,196,801</b>	<b>\$17,306,147</b>

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

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**Note 23 - Jointly Governed Organizations**

**A. Northwest Community Correctional Center**

The Northwest Community Correctional Center (NWCCC) is a jointly governed organization between Wood, Williams, Henry, Fulton, and Defiance Counties. The NWCCC provides facilities for adult rehabilitation and correction and was established under Section 2301.51 to 2301.56 of the Ohio Revised Code. The NWCCC is controlled by a Judicial Corrections Board whose membership consists of the Judges of the Common Pleas Courts from the participating counties. Each county's ability to influence the operations of the NWCCC is limited to its representation on the Judicial Corrections Board. Wood County serves as the fiscal agent.

**B. Juvenile Residential Center**

The Juvenile Residential Center (JRC) is a jointly governed organization between Wood, Williams, Van Wert, Putnam, Paulding, Ottawa, Henry, Hancock, Fulton, and Defiance Counties. The JRC provides facilities for the training, treatment, and rehabilitation of delinquent, dependent, abused, or neglected children and was established under Section 2151.34 of the Ohio Revised Code. The JRC is controlled by ten judges; one from each county. Each county's ability to influence the operations of the JRC is limited to its representation. Wood County serves as the fiscal agent.

**Note 24 - Insurance Pool**

The County Risk Sharing Authority, Inc. (CORSA), is a jointly governed organization among a number of counties in Ohio. CORSA was formed as an Ohio not-for-profit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverages provided by CORSA.

Each member county has one vote on all matters requiring a vote to be cast by a designated representative. The affairs of CORSA are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the Board of Trustees. No county may have more than one representative on the Board of Trustees at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the Board of Trustees.

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

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**Note 25 - Related Organizations**

**A. Wood County District Public Library**

The Wood County District Public Library is a distinct political subdivision of the State of Ohio. The Library is governed by a board of trustees appointed by the County Commissioners. The Board of Trustees possesses its own contracting and budgeting authority, hires and fires personnel, and does not depend on the County for operational subsidies. Although the County serves as the taxing authority and issues tax related debt on behalf of the Library, its role is limited to a ministerial function. The determination to request approval of a tax, the rate, and the purpose are discretionary decisions made solely by the Board of Library Trustees. Financial information can be obtained from the Wood County District Public Library, 251 North Main Street, Bowling Green, Ohio 43402.

**B. Wood County Park District**

The Wood County Park District is a distinct political subdivision of the State of Ohio. The District is governed by a Board of Trustees appointed by the Wood County Probate Judge. The Board of Trustees possesses its own contracting and budgeting authority, hires and fires personnel, and does not depend on the County for operational subsidies. Although the County serves as the taxing authority, its role is limited to a ministerial function. The determination to request approval of a tax, the rate, and the purpose are discretionary decisions made solely by the Board of Trustees. Financial information can be obtained from the Wood County Park District, 18729 Mercer Road, Bowling Green, Ohio 43402.

**C. Wood County Regional Airport**

The Wood County Regional Airport was created by resolution of the County Commissioners under the authority of Chapter 308 of the Ohio Revised Code. The Regional Airport is governed by an eleven member board of trustees appointed by the Wood County Commissioners. The Board of Trustees has the authority to exercise all of the powers and privileges provided under the law. These powers include the ability to sue or be sued in its corporate name; the power to establish and collect rates, rentals, and other charges; the authority to acquire, construct, operate, manage, and maintain airport facilities; the authority to buy and sell real and personal property; and the authority to issue debt for acquiring or constructing any facility or permanent improvement. The Regional Airport serves as custodian of its own funds and maintains all records and accounts independent of Wood County.

Although the County has no obligation to provide financial resources to the airport, the County Commissioners have in prior years allocated certain funds to the Regional Airport. In 2017, the County did not allocate any funds to the Regional Airport.

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017  
(continued)

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**Note 26 - Wood County Port Authority**

**A. Summary of Significant Accounting Policies**

**Reporting Entity**

The Wood County Port Authority (Port Authority) is presented following the provisions of NCGA Statement No. 1 “Governmental Accounting and Financial Reporting Principles”, as modified by subsequent NCGA and GASB pronouncements.

**Basis of Presentation**

The Port Authority is accounted for using a flow of economic resources measurement focus. With this measurement focus, all assets and liabilities are included on the statement of net position. The Port Authority uses the accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned and expenses are recognized at the time they are incurred.

**B. Deposits and Investments**

At year end, the carrying amount of the Port Authorities’ deposits was \$142,054 and the bank balance was \$146,998. The entire bank balance was covered by federal depository insurance. The Port Authority had no investments at year end.

**C. Capital Assets**

The Port Authorities’ capital assets as of December 31, 2017, consisted of construction in progress of \$7,382,850.

The capital assets, consisting of Liberty Hi Road and Chessie Circle Trail (formally known as Westside Corridor) projects will be transferred from the Port Authority to various entities.

**Note 27 - Contingent Liabilities**

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based on prior experience, the County Commissioners believe such disallowances, if any, will be immaterial.

Wood County is a party to legal proceedings seeking damages or injunctive relief generally incidental to its operations and pending projects. The County management is of the opinion that the ultimate disposition of various claims and legal proceedings will not have a material effect, if any, on the financial condition of the County.

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Wood County, Ohio  
 Required Supplementary Information  
 Schedule of the County's Proportionate Share of the Net Pension Liability  
 Ohio Public Employees Retirement System - Traditional Plan  
 Last Four Years (1)

	2017	2016	2015	2014
County's Proportion of the Net Pension Liability	0.29644500%	0.30061900%	0.30022600%	0.30022600%
County's Proportionate Share of the Net Pension Liability	\$67,317,619	\$52,070,999	\$36,210,610	\$35,392,734
County's Covered Payroll	\$36,919,657	\$36,553,751	\$35,753,856	\$39,156,829
County's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	182.34%	142.45%	101.28%	90.39%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.25%	81.08%	86.45%	86.36%

(1) Although this schedule is intended to reflect information for 10 years, information prior to 2014 is not available. An additional column will be added each year.

Amounts presented for each year were determined as of the County's measurement date which is the prior year end.

See Accompanying Notes to the Required Supplementary Information

Wood County, Ohio  
 Required Supplementary Information  
 Schedule of the County's Proportionate Share of the Net Pension Liability  
 State Teachers Retirement System of Ohio  
 Last Five Fiscal Years (1)

	2017	2016	2015	2014
County's Proportion of the Net Pension Liability	0.00415548%	0.00440622%	0.00527942%	0.00563375%
County's Proportionate Share of the Net Pension Liability	\$987,143	\$1,474,894	\$1,459,077	\$1,370,323
County's Covered Payroll	\$456,843	\$463,621	\$550,821	\$619,892
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	216.08%	318.12%	264.89%	221.06%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.30%	66.80%	72.10%	74.70%

(1) Although this schedule is intended to reflect information for 10 years, information prior to 2013 is not available. An additional column will be added each year.

Amounts presented for each year were determined as of the County's measurement date which is June 30th.

See Accompanying Notes to the Required Supplementary Information



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2013

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0.00563375%

\$1,632,320

\$560,615

291.17%

69.30%

Wood County, Ohio  
 Required Supplementary Information  
 Schedule of the County's Contributions  
 Ohio Public Employees Retirement System - Traditional Plan  
 Last Five Years (1)

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually Required Contribution	\$5,100,959	\$4,569,376	\$4,529,788	\$4,436,685
Contributions in Relation to the Contractually Required Contribution	<u>(5,100,959)</u>	<u>(4,569,376)</u>	<u>(4,529,788)</u>	<u>(4,436,685)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$38,188,910	\$36,919,657	\$36,553,751	\$35,753,856
Contributions as a Percentage of Covered Payroll	13.36%	12.38%	12.39%	12.41%

(1) Although this schedule is intended to reflect information for 10 years, information prior to 2013 is not available. An additional column will be added each year.

See Accompanying Notes to the Required Supplementary Information

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2013

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\$5,244,796

(5,244,796)

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\$0

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\$39,156,829

13.39%

Wood County, Ohio  
 Required Supplementary Information  
 Schedule of the County's Contributions  
 State Teachers Retirement System of Ohio  
 Last Ten Years

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually Required Contribution	\$65,114	\$63,932	\$70,834	\$65,314
Contributions in Relation to the Contractually Required Contribution	<u>(65,114)</u>	<u>(63,932)</u>	<u>(70,834)</u>	<u>(65,314)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$465,100	\$456,657	\$505,957	\$478,488
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	13.65%

See Accompanying Notes to the Required Supplementary Information

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$76,229	\$83,285	\$83,062	\$84,124	\$81,051	\$81,985
<u>(76,229)</u>	<u>(83,285)</u>	<u>(83,062)</u>	<u>(84,124)</u>	<u>(81,051)</u>	<u>(81,985)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$586,377	\$640,654	\$638,938	\$647,108	\$623,469	\$630,654
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

Wood County, Ohio  
Notes to the Required Supplementary Information  
For the Year Ended December 31, 2017

**Changes in Assumptions - OPERS**

Amounts reported for 2017 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in 2016 and prior are presented below.

	<u>December 31, 2017</u>	<u>December 31, 2016 and Prior</u>
Wage Inflation	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013	3 percent simple	3 percent simple
Post-January 7, 2013	3 percent simple through 2018, then 2.15 percent simple	3 percent simple through 2018, then 2.8 percent simple
Investment Rate of Return	7.5 percent	8 percent
Actuarial Cost Method	individual entry age	individual entry age

Amounts reported for 2017 use mortality rates based on the RP-2014 Healthy Annuitant Mortality Table. For males, healthy annuitant mortality tables were used adjusted for mortality improvements back to the observation period base of 2006 and then established the base year as 2015. For females, healthy annuitant mortality tables were used adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled Mortality Table adjusted for mortality improvements back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables were determined by applying the MP-2015 mortality improvements scale to the above described tables.

Amounts reported for 2016 and prior use mortality rates based on the RP-2000 Mortality Table projected twenty years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

Wood County, Ohio  
Notes to the Required Supplementary Information  
For the Year Ended December 31, 2017

**Changes in Assumptions - STRS**

Amounts reported for 2017 incorporate changes in assumptions and changes in benefit terms used by STRS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in 2016 and prior are presented below.

	2017	2016 and Prior
Inflation	2.5 percent	2.75 percent
Projected Salary Increases	12.5 percent at age 20 to 2.5 percent at age 65	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation	7.75 percent, net of investment expenses including inflation
Payroll Increases	3 percent	3.5 percent
Cost of Living Adjustments (COLA)	0 percent, effective July 1, 2017	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013, or later, 2 percent COLA commences on fifth anniversary of retirement date

For 2017, postretirement mortality rates for healthy retirees were based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age sixty-nine, 70 percent of rates between ages seventy and seventy-nine, 90 percent of rates between ages eighty and eighty-four, and 100 percent of rates thereafter projected forward generationally using mortality improvement scale MP-2016. Postretirement disabled mortality rates were based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females projected forward generationally using mortality improvement scale MP-2016. Preretirement mortality rates were based on the RP-2014 Employee Mortality Table projected forward generationally using mortality improvement scale MP-2016.

For 2016 and prior actuarial valuation, mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022-Scale AA) for males and females. Males' ages are set back two years through age eighty-nine and no set back for age ninety and above. Females younger than age eighty are set back four years, one year set back from age eighty through eighty-nine, and no set back from age ninety and above.

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**COMBINING STATEMENTS AND  
INDIVIDUAL FUND SCHEDULES**

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### **Nonmajor Special Revenue Funds**

Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes, other than for debt service or capital projects. Following is a description of the County's nonmajor special revenue funds.

#### Dog and Kennel

To account for fines and the sale of dog tags and kennel licenses that are restricted for the dog warden's operations.

#### Law Library

To account for fines and forfeitures restricted for operation of the County Law Library.

#### Court Mediation

To account for filing fees for civil and domestic relation cases restricted for the Common Pleas Court mediation program.

#### Child Support Enforcement Agency (CSEA)

To account for federal, state, and local resources restricted to administer the Child Support Enforcement Agency.

#### Indigent Drivers

To account for driver's license reinstatement fees restricted for immobilizing or disabling devices for offenders who have the means to pay for the court ordered device.

#### Real Estate Assessment

To account for charges to the County's political subdivisions restricted for state mandated county-wide real estate reappraisals.

#### Delinquent Tax and Assessments - Prosecutor

To account for the prosecutor's share of 5 percent of all collected delinquent real estate, personal property, and manufactured home taxes restricted for collecting delinquent taxes.

#### Delinquent Tax and Assessments - Treasurer

To account for the treasurer's share of 5 percent of all collected delinquent real estate, personal property, and manufactured home taxes restricted for collecting delinquent taxes.

#### Youth Olympics

To account for donations restricted for the youth olympics.

#### Railroad Crossing Improvement

To account for fines collected from railroad crossing obstructions restricted for railroad grade crossing improvements.

#### Juvenile Court

To account for state and federal grants as well as charges for services restricted to fund the Juvenile Court's various programs and activities.

(continued)

**Nonmajor Special Revenue Funds  
(continued)**

Drug Addiction Response Project

To account for grants restricted for the drug addiction response project for the Prosecuting Attorney.

Victims of Crime Assistance (VOCA) - Prosecutor

To account for a state grant restricted to provide for a victim's coordinator. Matching funds are received from the General Fund. Expenditures include the salary for the coordinator, supplies, and educational materials.

Historical Center

To account for a county-wide property tax levy restricted for the Historical Center's operations and activities.

Senior Citizens

To account for a county-wide property tax levy restricted for the Wood County Committee on Aging's operations and activities.

Solid Waste Management District

To account for additional fees collected at the Wood County landfill and the Evergreen landfill restricted for the operation and programs of the solid waste district. An additional tonnage fee of \$1.00 for in-county and out-of-state, and \$2.00 for out-of-county dumping is collected.

Probation Services

To account for fees assessed to offenders and restricted for probation services.

Community Development Block Grant (CDBG)

To account for a federal grant restricted for expenditures of the Regional Planning Commission as prescribed under the community development block grant program. The fund also accounts for loans made by the County to local businesses.

Sheriff

To account for various state and federal grants as well as fees and donations restricted for programs and activities of the Wood County Sheriff.

Electronic Monitoring

To account for a grant from the Ohio Department of Rehabilitation and Correction restricted for in-home electronic monitoring of offenders in the adult probation program.

Electric Monitoring Offenders

To account for fees assessed to offenders participating in the electronic monitoring program and restricted for various costs of the program.

(continued)

**Nonmajor Special Revenue Funds  
(continued)**

Adult Probation

To account for a grant from the Ohio Department of Rehabilitation and Correction restricted for the basic operational costs of the adult probation intensive supervision project.

Emergency Management Agency (EMA)

To account for a per capita fee from each participating political subdivision, grants from the Ohio Emergency Management Agency and Department of Homeland Security, and for the sale of two megahertz licenses restricted for disaster services.

Indigent Guardianship

To account for probate court fees restricted to paying attorney fees, for evaluations, and for investigation expenditures related to indigent individuals.

Computer Legal Research

To account for filing fees collected by the courts and restricted for legal research computerization.

Probate Technology

To account for a state grant restricted for technology upgrades in probate court.

Clerk of Courts Computerization

To account for fees collected by the clerk of courts and restricted for computerization of the clerk's office.

Probate Court Computerization

To account for fees collected by the probate court and restricted for computerization of the court.

Ditch Maintenance

To account for special assessments restricted for the maintenance of existing ditches in the County.

Storm Water Management

To account for fees and reimbursements collected from the townships restricted for the Storm Water Management Program.

Probate Conduct of Business

To account for the portion of marriage license fees assessed in accordance with the Ohio Revised Code and restricted for use by the probate court.

Domestic Violence Shelter

To account for fees collecting when filing an annulment, dissolution, or divorce with the clerk of courts which are restricted to domestic shelter operations/activities.

(continued)

**Nonmajor Special Revenue Funds  
(continued)**

Law Enforcement

To account for fines and forfeitures restricted for use by the prosecutor and sheriff for law enforcement efforts. This fund is not included in the entity for which the appropriated budget is adopted; therefore, no budgetary statement is presented.

Legal Research

To account for fees collected by the courts and restricted for legal research and computer maintenance at the law library.

Drug Enforcement

To account for fines restricted to subsidizing law enforcement efforts that pertain to drug offenses. This fund is not included in the entity for which the appropriated budget is adopted; therefore, no budgetary statement is presented.

Commissary

To account for resources restricted for the operations of the commissary at the Justice Center. This fund is not included in the entity for which the appropriated budget is adopted; therefore, no budgetary statement is presented.

**Nonmajor Debt Service Funds**

Debt service funds are used to account for resources that are restricted, committed, or assigned for the payment of principal, interest, and related costs.

Bond Retirement

To account for resources that are restricted or assigned for the payment of principal, interest, and fiscal charges on general obligation debt.

Special Assessment

To account for ditch assessments restricted for the payment of principal, interest, and fiscal charges on ditch assessment notes.

Special Assessment Bond

To account for assessments restricted for the payment of principal, interest, and fiscal charges on special assessment debt.

### **Nonmajor Capital Projects Funds**

Capital projects funds are used to account for resources that are restricted, committed, or assigned for the acquisition or construction of major capital facilities and other capital assets (other than those financed by the enterprise funds.)

#### Issue I

To account for Issue I grants and loans from the Ohio Public Works Commission restricted for various infrastructure capital projects.

#### Permanent Improvement

To account for transfers from other funds and other resources assigned for improvements, repairs, and replacements of County owned buildings, equipment, and roads, and for other needed improvements or repairs.

#### Wood Lane Building Construction

To account for transfers from other funds and other resources assigned for construction and renovations to the Board of Developmental Disabilities and Wood Lane Industries facilities.

#### Justice Center

To account for transfers from other funds assigned for construction and renovations to the Wood County Justice Center.

#### Health District Construction

To account for resources assigned for the construction of an addition to the Health Department Building.

#### Museum Elevator

To account for a grant from the Ohio Facilities Construction Commission and other resources restricted for construction and renovations to the elevator at the Wood County Historical Museum.

#### Construction - Ditches

To account for special assessments and transfers from other funds restricted for the construction of ditches.

#### Parks and Open Spaces

To account for resources received from developers of subdivisions who do not include enough parks or open spaces in their developments. These resources are restricted to the development of or repairs to parks.

#### Carter Road Improvement

To account for resources received from contractors committed to repair and improve Carter Road.

#### Buck Road and Lime City Road Improvement

To account for charges for services restricted to repair and improve the intersections at Buck Road and Lime City Road.

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Wood County, Ohio  
Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2017

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$7,561,372	\$314,425	\$10,373,831	\$18,249,628
Cash and Cash Equivalents in Segregated Accounts	266,791	0	0	266,791
Accounts Receivable	172,826	0	0	172,826
Due from Other Governments	716,421	0	0	716,421
Prepaid Items	26,862	0	0	26,862
Materials and Supplies Inventory	20,576	0	0	20,576
Interfund Receivable	31,913	0	0	31,913
Property Taxes Receivable	2,042,262	0	0	2,042,262
Notes Receivable	476,439	0	500,000	976,439
Special Assessments Receivable	521,667	26,075	1,722	549,464
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	\$11,837,129	\$340,500	\$10,875,553	\$23,053,182
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<u>Liabilities</u>				
Accrued Wages Payable	\$186,015	\$0	\$1,052	\$187,067
Accounts Payable	218,450	0	0	218,450
Contracts Payable	58,101	0	106,994	165,095
Due to Other Governments	44,548	0	240	44,788
Interfund Payable	880,745	299,499	677,882	1,858,126
Matured Bonds Payable	0	24,000	0	24,000
Matured Interest Payable	0	23,742	0	23,742
Retainage Payable	37,982	0	13,907	51,889
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	1,425,841	347,241	800,075	2,573,157
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	1,986,584	0	0	1,986,584
Unavailable Revenue	1,159,497	26,075	1,722	1,187,294
	<hr/>	<hr/>	<hr/>	<hr/>
Total Deferred Inflows of Resources	3,146,081	26,075	1,722	3,173,878
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<u>Fund Balance</u>				
Nonspendable	47,438	0	0	47,438
Restricted	7,263,024	266,746	887,031	8,416,801
Committed	0	0	350,000	350,000
Assigned	0	12,399	9,034,449	9,046,848
Unassigned (Deficit)	(45,255)	(311,961)	(197,724)	(554,940)
	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balance (Deficit)	7,265,207	(32,816)	10,073,756	17,306,147
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$11,837,129	\$340,500	\$10,875,553	\$23,053,182

Wood County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2017

	Dog and Kennel	Law Library	Court Mediation	CSEA
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$436,433	\$436,772	\$3,302	\$180,189
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	335	22,542	0	105,763
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	2,520	0	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$439,288</u>	<u>\$459,314</u>	<u>\$3,302</u>	<u>\$285,952</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$15,143	\$2,784	\$0	\$64,288
Accounts Payable	378	3,761	0	6,652
Contracts Payable	0	0	0	0
Due to Other Governments	3,596	652	0	15,490
Interfund Payable	1,854	500	0	38,768
Retainage Payable	0	0	0	0
Total Liabilities	<u>20,971</u>	<u>7,697</u>	<u>0</u>	<u>125,198</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	0	0	0	0
Unavailable Revenue	0	0	0	0
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Fund Balance</u>				
Nonspendable	2,520	0	0	0
Restricted	415,797	451,617	3,302	160,754
Unassigned (Deficit)	0	0	0	0
Total Fund Balance (Deficit)	<u>418,317</u>	<u>451,617</u>	<u>3,302</u>	<u>160,754</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$439,288</u>	<u>\$459,314</u>	<u>\$3,302</u>	<u>\$285,952</u>

Indigent Drivers	Real Estate Assessment	Delinquent Tax and Assessments- Prosecutor	Delinquent Tax and Assessments- Treasurer	Youth Olympics	Railroad Crossing Improvement
\$600	\$655,366	\$586,057	\$148,088	\$6,159	\$12,750
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	995	0	0	0	0
0	24,000	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$600</u>	<u>\$680,361</u>	<u>\$586,057</u>	<u>\$148,088</u>	<u>\$6,159</u>	<u>\$12,750</u>
\$0	\$18,227	\$10,952	\$0	\$0	\$0
0	1,008	1,118	0	0	0
0	58,101	0	0	0	0
0	4,267	2,253	1,485	0	0
0	3,199	1,200	1,445	0	0
0	37,982	0	0	0	0
<u>0</u>	<u>122,784</u>	<u>15,523</u>	<u>2,930</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	995	0	0	0	0
600	556,582	570,534	145,158	6,159	12,750
0	0	0	0	0	0
<u>600</u>	<u>557,577</u>	<u>570,534</u>	<u>145,158</u>	<u>6,159</u>	<u>12,750</u>
<u>\$600</u>	<u>\$680,361</u>	<u>\$586,057</u>	<u>\$148,088</u>	<u>\$6,159</u>	<u>\$12,750</u>

(continued)

Wood County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2017  
(continued)

	Juvenile Court	Drug Addiction Response Project	VOCA- Prosecutor	Historical Center
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$828,425	\$2,717	\$73,765	\$5,932
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	173,907	0	85,884	8,352
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	150,955
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$1,002,332</u>	<u>\$2,717</u>	<u>\$159,649</u>	<u>\$165,239</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$23,929	\$6,036	\$5,191	\$0
Accounts Payable	7,750	0	0	0
Contracts Payable	0	0	0	0
Due to Other Governments	5,583	938	1,208	0
Interfund Payable	4,098	15,522	0	0
Retainage Payable	0	0	0	0
Total Liabilities	<u>41,360</u>	<u>22,496</u>	<u>6,399</u>	<u>0</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	0	0	0	146,827
Unavailable Revenue	120,782	0	78,848	12,480
Total Deferred Inflows of Resources	<u>120,782</u>	<u>0</u>	<u>78,848</u>	<u>159,307</u>
<u>Fund Balance</u>				
Nonspendable	0	0	0	0
Restricted	840,190	0	74,402	5,932
Unassigned (Deficit)	0	(19,779)	0	0
Total Fund Balance (Deficit)	<u>840,190</u>	<u>(19,779)</u>	<u>74,402</u>	<u>5,932</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$1,002,332</u>	<u>\$2,717</u>	<u>\$159,649</u>	<u>\$165,239</u>

Senior Citizens	Solid Waste Management District	Probation Services	CDBG	Sheriff	Electronic Monitoring
\$74,330	\$727,620	\$58,527	\$1,003,987	\$657,701	\$11,123
0	0	0	0	1,277	0
0	30,769	2,360	0	0	0
100,653	12,500	0	19,672	56,002	25,516
0	0	0	0	19,769	0
0	0	1,444	0	14,173	0
0	7,913	0	0	0	0
1,891,307	0	0	0	0	0
0	0	0	476,439	0	0
0	0	0	0	0	0
<u>\$2,066,290</u>	<u>\$778,802</u>	<u>\$62,331</u>	<u>\$1,500,098</u>	<u>\$748,922</u>	<u>\$36,639</u>
\$0	\$6,966	\$0	\$0	\$11,265	\$2,318
0	2,139	0	76,842	65,037	0
0	0	0	0	0	0
0	1,625	0	0	2,341	541
0	13,743	0	744,617	1,686	442
0	0	0	0	0	0
0	24,473	0	821,459	80,329	3,301
1,839,757	0	0	0	0	0
152,203	12,500	2,310	19,672	34,593	12,758
1,991,960	12,500	2,310	19,672	34,593	12,758
0	0	1,444	0	33,942	0
74,330	741,829	58,577	658,967	600,058	20,580
0	0	0	0	0	0
74,330	741,829	60,021	658,967	634,000	20,580
<u>\$2,066,290</u>	<u>\$778,802</u>	<u>\$62,331</u>	<u>\$1,500,098</u>	<u>\$748,922</u>	<u>\$36,639</u>

(continued)

Wood County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2017  
(continued)

	Electronic Monitoring Offenders	Adult Probation	EMA	Indigent Guardianship
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$124,723	\$32,545	\$218,475	\$21,538
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	139,697	0	0	0
Due from Other Governments	0	105,295	0	0
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	1,444	0	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$265,864</u>	<u>\$137,840</u>	<u>\$218,475</u>	<u>\$21,538</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$8,115	\$8,853	\$0
Accounts Payable	8,597	0	0	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	1,894	2,066	0
Interfund Payable	0	1,496	1,335	0
Retainage Payable	0	0	0	0
Total Liabilities	<u>8,597</u>	<u>11,505</u>	<u>12,254</u>	<u>0</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	0	0	0	0
Unavailable Revenue	139,037	52,647	0	0
Total Deferred Inflows of Resources	<u>139,037</u>	<u>52,647</u>	<u>0</u>	<u>0</u>
<u>Fund Balance</u>				
Nonspendable	1,444	0	0	0
Restricted	116,786	73,688	206,221	21,538
Unassigned (Deficit)	0	0	0	0
Total Fund Balance (Deficit)	<u>118,230</u>	<u>73,688</u>	<u>206,221</u>	<u>21,538</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$265,864</u>	<u>\$137,840</u>	<u>\$218,475</u>	<u>\$21,538</u>

Computer Legal Research	Probate Technology	Clerk of Courts Computerization	Probate Court Computerization	Ditch Maintenance	Storm Water Management
\$33,020	\$25,000	\$608,545	\$136,474	\$281,193	\$29,119
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	7,093	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	521,667	0
<u>\$33,020</u>	<u>\$25,000</u>	<u>\$615,638</u>	<u>\$136,474</u>	<u>\$802,860</u>	<u>\$29,119</u>
\$0	\$0	\$0	\$0	\$499	\$1,449
0	0	2,032	4,000	36,826	2,310
0	0	0	0	0	0
0	0	0	0	182	427
0	0	0	0	431	50,409
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>2,032</u>	<u>4,000</u>	<u>37,938</u>	<u>54,595</u>
0	0	0	0	0	0
0	0	0	0	521,667	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>521,667</u>	<u>0</u>
0	0	7,093	0	0	0
33,020	25,000	606,513	132,474	243,255	0
0	0	0	0	0	(25,476)
<u>33,020</u>	<u>25,000</u>	<u>613,606</u>	<u>132,474</u>	<u>243,255</u>	<u>(25,476)</u>
<u>\$33,020</u>	<u>\$25,000</u>	<u>\$615,638</u>	<u>\$136,474</u>	<u>\$802,860</u>	<u>\$29,119</u>

(continued)

Wood County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2017  
(continued)

	Probate Conduct of Business	Domestic Violence Shelter	Law Enforcement	Legal Research
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$3,607	\$13,687	\$0	\$123,603
Cash and Cash Equivalents in Segregated Accounts	0	0	211,756	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	0	0
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$3,607</u>	<u>\$13,687</u>	<u>\$211,756</u>	<u>\$123,603</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$0	\$0	\$0
Accounts Payable	0	0	0	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	0	0	0
Interfund Payable	0	0	0	0
Retainage Payable	0	0	0	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	0	0	0	0
Unavailable Revenue	0	0	0	0
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Fund Balance</u>				
Nonspendable	0	0	0	0
Restricted	3,607	13,687	211,756	123,603
Unassigned (Deficit)	0	0	0	0
Total Fund Balance (Deficit)	<u>3,607</u>	<u>13,687</u>	<u>211,756</u>	<u>123,603</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$3,607</u>	<u>\$13,687</u>	<u>\$211,756</u>	<u>\$123,603</u>



Drug Enforcement	Commissary	Total
\$0	\$0	\$7,561,372
15,095	38,663	266,791
0	0	172,826
0	0	716,421
0	0	26,862
0	0	20,576
0	0	31,913
0	0	2,042,262
0	0	476,439
0	0	521,667
<u>\$15,095</u>	<u>\$38,663</u>	<u>\$11,837,129</u>
\$0	\$0	\$186,015
0	0	218,450
0	0	58,101
0	0	44,548
0	0	880,745
0	0	37,982
<u>0</u>	<u>0</u>	<u>1,425,841</u>
0	0	1,986,584
0	0	1,159,497
<u>0</u>	<u>0</u>	<u>3,146,081</u>
0	0	47,438
15,095	38,663	7,263,024
0	0	(45,255)
<u>15,095</u>	<u>38,663</u>	<u>7,265,207</u>
<u>\$15,095</u>	<u>\$38,663</u>	<u>\$11,837,129</u>

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Wood County, Ohio  
Combining Balance Sheet  
Nonmajor Debt Service Funds  
December 31, 2017

	Bond Retirement	Special Assessment	Special Assessment Bond	Total
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$31,817	\$3,526	\$279,082	\$314,425
Special Assessments Receivable	0	23,795	2,280	26,075
Total Assets	<u>\$31,817</u>	<u>\$27,321</u>	<u>\$281,362</u>	<u>\$340,500</u>
<u>Liabilities</u>				
Interfund Payable	\$270,000	\$29,499	\$0	\$299,499
Matured Bonds Payable	5,000	0	19,000	24,000
Matured Interest Payable	10,988	0	12,754	23,742
Total Liabilities	<u>285,988</u>	<u>29,499</u>	<u>31,754</u>	<u>347,241</u>
<u>Deferred Inflows of Resources</u>				
Unavailable Revenue	0	23,795	2,280	26,075
<u>Fund Balance</u>				
Restricted	19,418	0	247,328	266,746
Assigned	12,399	0	0	12,399
Unassigned (Deficit)	(285,988)	(25,973)	0	(311,961)
Total Fund Balance (Deficit)	<u>(254,171)</u>	<u>(25,973)</u>	<u>247,328</u>	<u>(32,816)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$31,817</u>	<u>\$27,321</u>	<u>\$281,362</u>	<u>\$340,500</u>

Wood County, Ohio  
Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2017

	Permanent Improvement	Wood Lane Building Construction	Justice Center	Health District Construction
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$6,313,320	\$2,340,113	\$1,917	\$49,733
Notes Receivable	500,000	0	0	0
Special Assessments Receivable	0	0	0	0
<b>Total Assets</b>	<b>\$6,813,320</b>	<b>\$2,340,113</b>	<b>\$1,917</b>	<b>\$49,733</b>
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$0	\$0	\$0
Contracts Payable	106,994	0	0	0
Due to Other Governments	0	0	0	0
Interfund Payable	0	0	0	205,400
Retainage Payable	13,907	0	0	0
<b>Total Liabilities</b>	<b>120,901</b>	<b>0</b>	<b>0</b>	<b>205,400</b>
<u>Deferred Inflows of Resources</u>				
Unavailable Revenue	0	0	0	0
<u>Fund Balance</u>				
Restricted	0	0	0	0
Committed	0	0	0	0
Assigned	6,692,419	2,340,113	1,917	0
Unassigned (Deficit)	0	0	0	(155,667)
<b>Total Fund Balance (Deficit)</b>	<b>6,692,419</b>	<b>2,340,113</b>	<b>1,917</b>	<b>(155,667)</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$6,813,320</b>	<b>\$2,340,113</b>	<b>\$1,917</b>	<b>\$49,733</b>

Construction- Ditches	Parks and Open Spaces	Carter Road Improvement	Buck Road and Lime City Road Improvement	Total
\$431,717	\$45,790	\$350,000	\$841,241	\$10,373,831
0	0	0	0	500,000
1,722	0	0	0	1,722
<u>\$433,439</u>	<u>\$45,790</u>	<u>\$350,000</u>	<u>\$841,241</u>	<u>\$10,875,553</u>
\$1,052				\$1,052
0	0	0	0	106,994
240	0	0	0	240
472,482	0	0	0	677,882
0	0	0	0	13,907
<u>473,774</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>800,075</u>
1,722	0	0	0	1,722
0	45,790	0	841,241	887,031
0	0	350,000	0	350,000
0	0	0	0	9,034,449
(42,057)	0	0	0	(197,724)
<u>(42,057)</u>	<u>45,790</u>	<u>350,000</u>	<u>841,241</u>	<u>10,073,756</u>
<u>\$433,439</u>	<u>\$45,790</u>	<u>\$350,000</u>	<u>\$841,241</u>	<u>\$10,875,553</u>

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Wood County, Ohio  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2017

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$1,972,970	\$0	\$0	\$1,972,970
Other Taxes	9,065	0	0	9,065
Charges for Services	2,803,389	0	1,040,000	3,843,389
Licenses and Permits	514,670	0	0	514,670
Fines, Costs, and Forfeitures	420,792	0	0	420,792
Intergovernmental	4,196,371	0	281,232	4,477,603
Special Assessments	448,680	312	46,500	495,492
Interest	5,381	118	3,375	8,874
Other	156,058	589,690	417,222	1,162,970
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	10,527,376	590,120	1,788,329	12,905,825
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	2,080,115	0	0	2,080,115
Judicial	1,300,244	0	0	1,300,244
Public Safety	1,229,642	0	0	1,229,642
Public Works	972,396	0	0	972,396
Health	353,333	0	0	353,333
Human Services	4,199,093	0	0	4,199,093
Conservation and Recreation	156,386	0	0	156,386
Economic Development	885,514	0	0	885,514
Capital Outlay	0	0	1,820,803	1,820,803
Debt Service:				
Principal Retirement	0	260,000	0	260,000
Interest and Fiscal Charges	0	267,572	16,606	284,178
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	11,176,723	527,572	1,837,409	13,541,704
Excess of Revenues Over (Under) Expenditures				
	<hr/>	<hr/>	<hr/>	<hr/>
	(649,347)	62,548	(49,080)	(635,879)
<u>Other Financing Sources (Uses)</u>				
General Obligations Bonds Issued	0	2,665,000	0	2,665,000
Payment to Refunded Bond Escrow Agent	0	(2,665,000)	0	(2,665,000)
Transfers In	379,626	17,084	1,797,856	2,194,566
Transfers Out	(197,125)	(25,030)	(3,046)	(225,201)
	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	182,501	(7,946)	1,794,810	1,969,365
Changes in Fund Balance	(466,846)	54,602	1,745,730	1,333,486
Fund Balance (Deficit) Beginning of Year	7,732,053	(87,418)	8,328,026	15,972,661
Fund Balance (Deficit) End of Year	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	\$7,265,207	(\$32,816)	\$10,073,756	\$17,306,147

Wood County, Ohio  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2017

	Dog and Kennel	Law Library	Court Mediation	CSEA
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Taxes	0	0	0	0
Charges for Services	21,685	0	46,392	447,918
Licenses and Permits	310,001	0	0	0
Fines, Costs, and Forfeitures	25,193	309,919	0	0
Intergovernmental	1,500	0	0	1,459,431
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	8,497	6,000	0	76,130
<b>Total Revenues</b>	<b>366,876</b>	<b>315,919</b>	<b>46,392</b>	<b>1,983,479</b>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	240,333	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	353,333	0	0	0
Human Services	0	0	0	2,143,274
Conservation and Recreation	0	0	0	0
Economic Development	0	0	0	0
<b>Total Expenditures</b>	<b>353,333</b>	<b>240,333</b>	<b>0</b>	<b>2,143,274</b>
Excess of Revenues Over (Under) Expenditures	13,543	75,586	46,392	(159,795)
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	0	175,000
Transfers Out	0	0	(47,125)	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>(47,125)</b>	<b>175,000</b>
<b>Changes in Fund Balance</b>	<b>13,543</b>	<b>75,586</b>	<b>(733)</b>	<b>15,205</b>
Fund Balance (Deficit) Beginning of Year	404,774	376,031	4,035	145,549
<b>Fund Balance (Deficit) End of Year</b>	<b>\$418,317</b>	<b>\$451,617</b>	<b>\$3,302</b>	<b>\$160,754</b>



Indigent Drivers	Real Estate Assessment	Delinquent Tax and Assessments- Prosecutor	Delinquent Tax and Assessments- Treasurer	Youth Olympics	Railroad Crossing Improvement
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
234	958,533	135,898	178,777	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	33,431	0	11,429	0
234	958,533	169,329	178,777	11,429	0
0	1,439,827	205,886	254,535	11,001	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	1,439,827	205,886	254,535	11,001	0
234	(481,294)	(36,557)	(75,758)	428	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
234	(481,294)	(36,557)	(75,758)	428	0
366	1,038,871	607,091	220,916	5,731	12,750
\$600	\$557,577	\$570,534	\$145,158	\$6,159	\$12,750

(continued)

Wood County, Ohio  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2017  
(continued)

	Juvenile Court	Drug Addiction Response Project	VOCA- Prosecutor	Historical Center
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$140,947
Other Taxes	0	0	0	659
Charges for Services	9,929	0	0	0
Licenses and Permits	0	0	0	0
Fines, Costs, and Forfeitures	0	0	0	0
Intergovernmental	623,072	2,717	100,692	16,198
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	13,357	0	0	0
<b>Total Revenues</b>	<b>646,358</b>	<b>2,717</b>	<b>100,692</b>	<b>157,804</b>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	22,496	120,641	0
Judicial	636,469	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	156,386
Economic Development	0	0	0	0
<b>Total Expenditures</b>	<b>636,469</b>	<b>22,496</b>	<b>120,641</b>	<b>156,386</b>
Excess of Revenues Over (Under) Expenditures	9,889	(19,779)	(19,949)	1,418
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	12,500	0
Transfers Out	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>12,500</b>	<b>0</b>
<b>Changes in Fund Balance</b>	<b>9,889</b>	<b>(19,779)</b>	<b>(7,449)</b>	<b>1,418</b>
Fund Balance (Deficit) Beginning of Year	830,301	0	81,851	4,514
<b>Fund Balance (Deficit) End of Year</b>	<b>\$840,190</b>	<b>(\$19,779)</b>	<b>\$74,402</b>	<b>\$5,932</b>

Senior Citizens	Solid Waste Management District	Probation Services	CDBG	Sheriff	Electronic Monitoring
\$1,832,023	\$0	\$0	\$0	\$0	\$0
8,406	0	0	0	0	0
0	614,787	17,634	0	18,000	0
0	0	0	0	178,456	0
0	0	0	0	0	0
204,135	12,500	0	814,249	434,448	62,282
0	0	0	0	0	0
0	0	0	401	0	0
0	1,015	0	4,408	1,511	0
<u>2,044,564</u>	<u>628,302</u>	<u>17,634</u>	<u>819,058</u>	<u>632,415</u>	<u>62,282</u>
0	0	0	0	0	0
0	0	10,904	0	0	73,061
0	0	0	0	759,732	0
0	508,149	0	0	0	0
0	0	0	0	0	0
2,029,837	0	0	0	0	0
0	0	0	0	0	0
0	0	0	885,514	0	0
<u>2,029,837</u>	<u>508,149</u>	<u>10,904</u>	<u>885,514</u>	<u>759,732</u>	<u>73,061</u>
<u>14,727</u>	<u>120,153</u>	<u>6,730</u>	<u>(66,456)</u>	<u>(127,317)</u>	<u>(10,779)</u>
0	0	0	0	75,401	0
0	(150,000)	0	0	0	0
0	(150,000)	0	0	75,401	0
14,727	(29,847)	6,730	(66,456)	(51,916)	(10,779)
59,603	771,676	53,291	725,423	685,916	31,359
<u>\$74,330</u>	<u>\$741,829</u>	<u>\$60,021</u>	<u>\$658,967</u>	<u>\$634,000</u>	<u>\$20,580</u>

(continued)

Wood County, Ohio  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2017  
(continued)

	Electronic Monitoring Offenders	Adult Probation	EMA	Indigent Guardianship
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Taxes	0	0	0	0
Charges for Services	33,312	0	698	12,148
Licenses and Permits	0	0	0	0
Fines, Costs, and Forfeitures	0	0	0	0
Intergovernmental	0	210,590	229,557	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	0	0	0
<b>Total Revenues</b>	<b>33,312</b>	<b>210,590</b>	<b>230,255</b>	<b>12,148</b>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	61,285	209,387	0	10,384
Public Safety	0	0	279,262	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	0
Economic Development	0	0	0	0
<b>Total Expenditures</b>	<b>61,285</b>	<b>209,387</b>	<b>279,262</b>	<b>10,384</b>
Excess of Revenues Over (Under) Expenditures	(27,973)	1,203	(49,007)	1,764
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	90,065	0
Transfers Out	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>90,065</b>	<b>0</b>
<b>Changes in Fund Balance</b>	<b>(27,973)</b>	<b>1,203</b>	<b>41,058</b>	<b>1,764</b>
Fund Balance (Deficit) Beginning of Year	146,203	72,485	165,163	19,774
<b>Fund Balance (Deficit) End of Year</b>	<b>\$118,230</b>	<b>\$73,688</b>	<b>\$206,221</b>	<b>\$21,538</b>

Computer Legal Research	Probate Technology	Clerk of Courts Computerization	Probate Court Computerization	Ditch Maintenance	Storm Water Management
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
1,776	0	105,106	14,010	0	36,803
0	0	0	0	0	0
0	0	0	0	0	0
0	25,000	0	0	0	0
0	0	0	0	448,680	0
0	0	4,980	0	0	0
0	0	280	0	0	0
1,776	25,000	110,366	14,010	448,680	36,803
0	0	0	0	0	0
0	0	31,754	25,052	0	0
0	0	0	0	0	0
0	0	0	0	406,575	57,672
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	31,754	25,052	406,575	57,672
1,776	25,000	78,612	(11,042)	42,105	(20,869)
0	0	0	0	0	26,660
0	0	0	0	0	0
0	0	0	0	0	26,660
1,776	25,000	78,612	(11,042)	42,105	5,791
31,244	0	534,994	143,516	201,150	(31,267)
\$33,020	\$25,000	\$613,606	\$132,474	\$243,255	(\$25,476)

(continued)

Wood County, Ohio  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2017  
(continued)

	Probate Conduct of Business	Domestic Violence Shelter	Law Enforcement	Legal Research
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Taxes	0	0	0	0
Charges for Services	815	0	0	8,349
Licenses and Permits	0	26,213	0	0
Fines, Costs, and Forfeitures	0	0	25,875	0
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	0	0	0
<b>Total Revenues</b>	<b>815</b>	<b>26,213</b>	<b>25,875</b>	<b>8,349</b>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	25,729	0
Judicial	1,615	0	0	0
Public Safety	0	0	1,691	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	25,982	0	0
Conservation and Recreation	0	0	0	0
Economic Development	0	0	0	0
<b>Total Expenditures</b>	<b>1,615</b>	<b>25,982</b>	<b>27,420</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	(800)	231	(1,545)	8,349
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Changes in Fund Balance</b>	<b>(800)</b>	<b>231</b>	<b>(1,545)</b>	<b>8,349</b>
Fund Balance (Deficit) Beginning of Year	4,407	13,456	213,301	115,254
<b>Fund Balance (Deficit) End of Year</b>	<b>\$3,607</b>	<b>\$13,687</b>	<b>\$211,756</b>	<b>\$123,603</b>

Drug Enforcement	Commissary	Total
\$0	\$0	\$1,972,970
0	0	9,065
0	140,585	2,803,389
0	0	514,670
59,805	0	420,792
0	0	4,196,371
0	0	448,680
0	0	5,381
0	0	156,058
<u>59,805</u>	<u>140,585</u>	<u>10,527,376</u>
0	0	2,080,115
0	0	1,300,244
48,636	140,321	1,229,642
0	0	972,396
0	0	353,333
0	0	4,199,093
0	0	156,386
0	0	885,514
<u>48,636</u>	<u>140,321</u>	<u>11,176,723</u>
<u>11,169</u>	<u>264</u>	<u>(649,347)</u>
0	0	379,626
<u>0</u>	<u>0</u>	<u>(197,125)</u>
<u>0</u>	<u>0</u>	<u>182,501</u>
11,169	264	(466,846)
<u>3,926</u>	<u>38,399</u>	<u>7,732,053</u>
<u>\$15,095</u>	<u>\$38,663</u>	<u>\$7,265,207</u>

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Wood County, Ohio  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2017

	Bond Retirement	Special Assessment	Special Assessment Bond	Total
<u>Revenues</u>				
Special Assessments	\$0	\$0	\$312	\$312
Interest	0	0	118	118
Other	589,690	0	0	589,690
Total Revenues	<u>589,690</u>	<u>0</u>	<u>430</u>	<u>590,120</u>
<u>Expenditures</u>				
Debt Service:				
Principal Retirement	260,000	0	0	260,000
Interest and Fiscal Charges	267,572	0	0	267,572
Total Expenditures	<u>527,572</u>	<u>0</u>	<u>0</u>	<u>527,572</u>
Excess of Revenues Over Expenditures	<u>62,118</u>	<u>0</u>	<u>430</u>	<u>62,548</u>
<u>Other Financing Sources (Uses)</u>				
General Obligations Bonds Issued	2,665,000	0	0	2,665,000
Payment to Refunded Bond Escrow Agent	(2,665,000)	0	0	(2,665,000)
Transfers In	14,038	3,046	0	17,084
Transfers Out	0	(25,030)	0	(25,030)
Total Other Financing Sources (Uses)	<u>14,038</u>	<u>(21,984)</u>	<u>0</u>	<u>(7,946)</u>
Changes in Fund Balance	76,156	(21,984)	430	54,602
Fund Balance (Deficit) at Beginning of Year	<u>(330,327)</u>	<u>(3,989)</u>	<u>246,898</u>	<u>(87,418)</u>
Fund Balance (Deficit) End of Year	<u>(\$254,171)</u>	<u>(\$25,973)</u>	<u>\$247,328</u>	<u>(\$32,816)</u>

Wood County, Ohio  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2017

	Issue I	Permanent Improvement	Wood Lane Building Construction	Justice Center
<u>Revenues</u>				
Charges for Services	\$0	\$0	\$0	\$0
Intergovernmental	228,698	50,000	0	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	391,244	0	0
<b>Total Revenues</b>	<b>228,698</b>	<b>441,244</b>	<b>0</b>	<b>0</b>
<u>Expenditures</u>				
Capital Outlay	430,026	826,114	189,311	0
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
<b>Total Expenditures</b>	<b>430,026</b>	<b>826,114</b>	<b>189,311</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	(201,328)	(384,870)	(189,311)	0
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	1,745,920	0	0
Transfers Out	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>1,745,920</b>	<b>0</b>	<b>0</b>
<b>Changes in Fund Balance</b>	<b>(201,328)</b>	<b>1,361,050</b>	<b>(189,311)</b>	<b>0</b>
Fund Balance (Deficit) Beginning of Year	201,328	5,331,369	2,529,424	1,917
<b>Fund Balance (Deficit) End of the Year</b>	<b>\$0</b>	<b>\$6,692,419</b>	<b>\$2,340,113</b>	<b>\$1,917</b>

Health District Construction	Museum Elevator	Construction- Ditches	Parks and Open Spaces	Carter Road Improvement	Buck Road and Lime Road Improvement	Total
\$0	\$0	\$0	\$0	\$0	\$1,040,000	\$1,040,000
0	2,534	0	0	0	0	281,232
0	0	46,500	0	0	0	46,500
3,375	0	0	0	0	0	3,375
23,122	0	2,856	0	0	0	417,222
26,497	2,534	49,356	0	0	1,040,000	1,788,329
24,812	31,619	120,162	0	0	198,759	1,820,803
6,750	0	9,856	0	0	0	16,606
31,562	31,619	130,018	0	0	198,759	1,837,409
(5,065)	(29,085)	(80,662)	0	0	841,241	(49,080)
0	0	51,936	0	0	0	1,797,856
0	0	(3,046)	0	0	0	(3,046)
0	0	48,890	0	0	0	1,794,810
(5,065)	(29,085)	(31,772)	0	0	841,241	1,745,730
(150,602)	29,085	(10,285)	45,790	350,000	0	8,328,026
(\$155,667)	\$0	(\$42,057)	\$45,790	\$350,000	\$841,241	\$10,073,756

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Wood County, Ohio  
Combining Statements - Nonmajor Proprietary Funds

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**Internal Service Funds**

Internal service funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis.

Workers' Compensation Retro Reserve

To account for resources received from workers' compensation premiums charged to each County department.

Health

To account for the self insurance program for employee health, vision, dental, and drug card benefits. This fund is not included in the entity for which the appropriated budget is adopted; therefore, no budgetary statement is presented.

Wood County, Ohio  
Combining Statement of Fund Net Position  
Internal Service Funds  
December 31, 2017

	Workers' Compensation Retro Reserve	Health	Total
<u>Current Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$1,621,747	\$3,961,793	\$5,583,540
Cash and Cash Equivalents with Fiscal Agent	0	5,740,701	5,740,701
Investments with Fiscal Agent	0	7,378,075	7,378,075
Due from Other Governments	247	0	247
Prepaid Items	156,672	0	156,672
Interfund Receivable	405,905	0	405,905
<b>Total Assets</b>	<b>2,184,571</b>	<b>17,080,569</b>	<b>19,265,140</b>
<u>Current Liabilities</u>			
Due to Other Governments	31,131	0	31,131
Claims Payable	102,634	1,213,786	1,316,420
<b>Total Current Liabilities</b>	<b>133,765</b>	<b>1,213,786</b>	<b>1,347,551</b>
<u>Non-Current Liabilities</u>			
Claims Payable	0	953,655	953,655
<b>Total Liabilities</b>	<b>133,765</b>	<b>2,167,441</b>	<b>2,301,206</b>
<b>Total Net Position Unrestricted</b>	<b>\$2,050,806</b>	<b>\$14,913,128</b>	<b>\$16,963,934</b>

Wood County, Ohio  
Combining Statement of Revenues, Expenses,  
and Changes in Fund Net Position  
Internal Service Funds  
For the Year Ended December 31, 2017

	Workers' Compensation Retro Reserve	Health	Total
<u>Operating Revenues</u>			
Charges for Services	\$405,907	\$12,222,627	\$12,628,534
Other	289,366	0	289,366
Total Operating Revenues	<u>695,273</u>	<u>12,222,627</u>	<u>12,917,900</u>
<u>Operating Expenses</u>			
Personal Services	316	0	316
Contractual Services	164,487	1,111,680	1,276,167
Claims	17,228	10,468,473	10,485,701
Other	80,734	18,680	99,414
Total Operating Expenses	<u>262,765</u>	<u>11,598,833</u>	<u>11,861,598</u>
Operating Income	432,508	623,794	1,056,302
<u>Non-Operating Revenues</u>			
Interest Revenue	0	118,830	118,830
Income Before Transfers	432,508	742,624	1,175,132
Transfers In	0	1,500,000	1,500,000
Transfers Out	(105,739)	0	(105,739)
Changes in Net Position	326,769	2,242,624	2,569,393
Net Position Beginning of Year	<u>1,724,037</u>	<u>12,670,504</u>	<u>14,394,541</u>
Net Position End of Year	<u>\$2,050,806</u>	<u>\$14,913,128</u>	<u>\$16,963,934</u>

Wood County, Ohio  
Combining Statement of Cash Flows  
Internal Service Funds  
For the Year Ended December 31, 2017

	Workers' Compensation Retro Reserve	Health	Total
Increase (Decrease) in Cash and Cash Equivalents			
<u>Cash Flows from Operating Activities</u>			
Cash Received from Transactions with Other Funds	\$421,893	\$10,389,233	\$10,811,126
Cash Received from Transactions with Outside Organizations	104,291	1,833,394	1,937,685
Cash Payments for Personal Services	(316)	0	(316)
Cash Payments for Contractual Services	(175,489)	(1,111,680)	(1,287,169)
Cash Payments for Claims	(34,769)	(10,887,312)	(10,922,081)
Cash Received from Other Revenues	289,119	0	289,119
Cash Payments for Other Expenses	(80,734)	(18,680)	(99,414)
Net Cash Provided by Operating Activities	<u>523,995</u>	<u>204,955</u>	<u>728,950</u>
<u>Cash Flows from Noncapital Financing Activities</u>			
Cash Received from Transfers In	0	1,500,000	1,500,000
Cash Payments for Transfers Out	(105,739)	0	(105,739)
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>(105,739)</u>	<u>1,500,000</u>	<u>1,394,261</u>
<u>Cash Flows from Investing Activities</u>			
Purchase of Investments	0	(5,236,903)	(5,236,903)
Sale of Investments	0	7,410,273	7,410,273
Interest on Investments	0	118,830	118,830
Net Cash Provided by Investing Activities	<u>0</u>	<u>2,292,200</u>	<u>2,292,200</u>
Net Increase in Cash and Cash Equivalents	418,256	3,997,155	4,415,411
Cash and Cash Equivalents Beginning of Year	1,203,491	5,705,339	6,908,830
Cash and Cash Equivalents End of Year	<u>\$1,621,747</u>	<u>\$9,702,494</u>	<u>\$11,324,241</u>
<u>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</u>			
Operating Income	<u>\$432,508</u>	<u>\$623,794</u>	<u>\$1,056,302</u>
<u>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities</u>			
Increase in Due from Other Governments	(247)	0	(247)
Decrease in Due from External Parties	69,986	0	69,986
Increase in Prepaid Items	(3,985)	0	(3,985)
Decrease in Interfund Receivable	50,291	0	50,291
Decrease in Due to Other Governments	(13,004)	0	(13,004)
Decrease in Claims Payable	(11,554)	(418,839)	(430,393)
Total Adjustments	<u>91,487</u>	<u>(418,839)</u>	<u>(327,352)</u>
Net Cash Provided by Operating Activities	<u>\$523,995</u>	<u>\$204,955</u>	<u>\$728,950</u>



Wood County, Ohio  
Combining Statements - Custodial Funds

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Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. These funds do not account for the County's own source revenue. The following is a description of the County's custodial funds.

**Custodial Funds**

Health

To account for the funds of the Wood County General Health District for which the County Auditor serves as fiscal agent.

Family and Children First

To account for the Family and Children First Council for which the County (Wood County Job and Family Services) acts as fiscal agent.

Soil and Water Conservation

To account for the Wood County Soil and Water Conservation District for which the County Auditor is the fiscal agent.

Park and Recreation

To account for the Wood County Park District for which the County Auditor is the fiscal agent.

Northwest Community Correctional Center (NCCC)

To account for grants and donations used for operating the Northwest Community Correctional Center for which the County Auditor serves as fiscal agent.

Juvenile Residential Center

To account for state resources used for operation and maintenance of the Juvenile Residential Center for which the County Auditor serves as fiscal agent.

Emergency Planning Commission

To account for resources from the State Emergency Response Commission used for developing, preparing, reviewing, exercising, or revising chemical emergency response and preparedness plans and awareness and education programs in the County. The County Auditor is the fiscal agent.

Housing Trust

To account for fees collected by the County Recorder for the benefit of the State of Ohio.

Nursing Home Residents

To account for resources held for the benefit of residents of the nursing home.

Fines Distribution

To account for fines collected by the courts that are distributed to various subdivisions, excluding Wood County.

(continued)

Wood County, Ohio  
Combining Statements - Custodial Funds

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**Custodial Funds**  
**(continued)**

Arson Registry

To account for fees collected from resident arson offenders by the Sheriff and remitted to the State of Ohio.

Payroll

To account for the employee payroll withholdings for the benefit of county employees.

Undivided Tax

To account for the collection of various taxes. These taxes are periodically apportioned to subdivisions in the County, excluding Wood County.

Alimony and Child Support

To account for alimony and child support payments and the distribution of such monies to the State of Ohio.

County Court

To account for clerk of courts, probate court, and juvenile court receipts which are distributed to various agencies, excluding Wood County.

Sheriff

To account for proceeds and expenditures associated with the sheriff's foreclosure sales.

Inmate

To account for money that is on an inmate's person at the time of incarceration. This money is refunded at the time of their release.

Wood County, Ohio  
Combining Statement of Fiduciary Net Position  
Custodial Funds  
December 31, 2017

	Health	Family and Children First	Soil and Water Conservation	Park and Recreation
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,901,380	\$57,818	\$74,732	\$5,578,828
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Due from Other Governments	0	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
<b>Total Assets</b>	<b>1,901,380</b>	<b>57,818</b>	<b>74,732</b>	<b>5,578,828</b>
<u>Liabilities</u>				
Accounts Payable	0	0	0	0
Due to Other Governments	0	0	0	0
<b>Total Liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	0	0	0	0
<u>Net Position</u>				
Restricted for Individuals, Organizations, and Other Governments	<u>\$1,901,380</u>	<u>\$57,818</u>	<u>\$74,732</u>	<u>\$5,578,828</u>

(continued)

Wood County, Ohio  
Combining Statement of Fiduciary Net Position  
Custodial Funds  
December 31, 2017  
(continued)

	NCCC	Juvenile Residential Center	Emergency Planning Commission	Housing Trust
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$268,746	\$335,747	\$48,906	\$127,102
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Due from Other Governments	0	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
<b>Total Assets</b>	<b>268,746</b>	<b>335,747</b>	<b>48,906</b>	<b>127,102</b>
<u>Liabilities</u>				
Accounts Payable	0	0	0	0
Due to Other Governments	0	0	0	127,102
<b>Total Liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>127,102</b>
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	0	0	0	0
<u>Net Position</u>				
Restricted for Individuals, Organizations, and Other Governments	<u>\$268,746</u>	<u>\$335,747</u>	<u>\$48,906</u>	<u>\$0</u>

Nursing Home Residents	Payroll	Undivided Tax	Alimony and Child Support	County Court	Sheriff
\$0	\$128,008	\$7,660,897	\$0	\$0	\$0
19,508	0	200	19,038	565,781	225,670
0	0	4,913,171	0	0	0
0	0	148,756,581	0	0	0
0	0	5,443,236	0	0	0
<u>19,508</u>	<u>128,008</u>	<u>166,774,085</u>	<u>19,038</u>	<u>565,781</u>	<u>225,670</u>
0	114,612	0	0	0	0
0	13,396	7,661,097	19,038	0	0
<u>0</u>	<u>128,008</u>	<u>7,661,097</u>	<u>19,038</u>	<u>0</u>	<u>0</u>
0	0	144,893,139	0	0	0
<u>\$19,508</u>	<u>\$0</u>	<u>\$14,219,849</u>	<u>\$0</u>	<u>\$565,781</u>	<u>\$225,670</u>

(continued)

Wood County, Ohio  
Combining Statement of Fiduciary Net Position  
Custodial Funds  
December 31, 2017  
(continued)

	Inmate	Total
<u>Assets</u>		
Equity in Pooled Cash and Cash Equivalents	\$0	\$16,182,164
Cash and Cash Equivalents in Segregated Accounts	46,576	876,773
Due from Other Governments	0	4,913,171
Property Taxes Receivable	0	148,756,581
Special Assessments Receivable	0	5,443,236
	46,576	176,171,925
<u>Liabilities</u>		
Accounts Payable	0	114,612
Due to Other Governments	0	7,820,633
	0	7,935,245
<u>Deferred Inflows of Resources</u>		
Property Taxes Receivable	0	144,893,139
	0	144,893,139
<u>Net Position</u>		
Restricted for Individuals, Organizations, and Other Governments	\$46,576	\$23,343,541
	\$46,576	\$23,343,541

Wood County, Ohio  
Combining Statement of Changes in Fiduciary Net Position  
Custodial Funds  
For the Year Ended December 31, 2017

	Health	Family and Children First	Soil and Water Conservation	Park and Recreation
<u>Additions</u>				
Intergovernmental	\$0	\$0	\$0	\$0
Amounts Received as Fiscal Agent	5,773,848	223,453	395,552	3,139,254
Amounts Held for Employees	0	0	0	0
Licenses, Permits, and Fees for Other Governments	0	0	0	0
Fines and Forfeitures for Other Governments	0	0	0	0
Property Tax Collections for Other Governments	0	0	0	0
Special Assessments Collections for Other Governments	0	0	0	0
Sheriff Sales Collections for Others	0	0	0	0
Other	0	0	0	0
<b>Total Additions</b>	<b>5,773,848</b>	<b>223,453</b>	<b>395,552</b>	<b>3,139,254</b>
<u>Deductions</u>				
Distributions to the State of Ohio	0	0	0	0
Distributions of State Funds to Other Governments	0	0	0	0
Distributions as Fiscal Agent	5,120,962	227,456	448,558	3,468,304
Distributions to Individuals	0	0	0	0
Distributions on Behalf of Employees	0	0	0	0
Licenses, Permits, and Fees Distributions to Other Governments	0	0	0	0
Fines and Forfeitures Distributions to Other Governments	0	0	0	0
Property Tax Distributions to Other Governments	0	0	0	0
Special Assessments Distributions to Other Governments	0	0	0	0
Sheriff Sales Distributions to Others	0	0	0	0
<b>Total Deductions</b>	<b>5,120,962</b>	<b>227,456</b>	<b>448,558</b>	<b>3,468,304</b>
<b>Net Increase (Decrease) in Fiduciary Net Position</b>	<b>652,886</b>	<b>(4,003)</b>	<b>(53,006)</b>	<b>(329,050)</b>
<b>Net Position Beginning of Year</b>	<b>1,248,494</b>	<b>61,821</b>	<b>127,738</b>	<b>5,907,878</b>
<b>Net Position End of Year</b>	<b>\$1,901,380</b>	<b>\$57,818</b>	<b>\$74,732</b>	<b>\$5,578,828</b>

(continued)

Wood County, Ohio  
Combining Statement of Changes in Fiduciary Net Position  
Custodial Funds  
For the Year Ended December 31, 2017  
(continued)

	NCCC	Juvenile Residential Center	Emergency Planning Commission	Housing Trust
<u>Additions</u>				
Intergovernmental	\$0	\$0	\$0	\$0
Amounts Received as Fiscal Agent	2,144,446	2,241,061	41,429	0
Amounts Held for Employees	0	0	0	0
Licenses, Permits, and Fees for Other Governments	0	0	0	512,222
Fines and Forfeitures for Other Governments	0	0	0	0
Property Tax Collections for Other Governments	0	0	0	0
Special Assessments Collections for Other Governments	0	0	0	0
Sheriff Sales Collections for Others	0	0	0	0
Other	0	0	0	0
<b>Total Additions</b>	<b>2,144,446</b>	<b>2,241,061</b>	<b>41,429</b>	<b>512,222</b>
<u>Deductions</u>				
Distributions to the State of Ohio	0	0	0	0
Distributions of State Funds to Other Governments	0	0	0	0
Distributions as Fiscal Agent	2,153,403	2,201,702	42,919	0
Distributions to Individuals	0	0	0	0
Distributions on Behalf of Employees	0	0	0	0
Licenses, Permits, and Fees Distributions to Other Governments	0	0	0	658,546
Fines and Forfeitures Distributions to Other Governments	0	0	0	0
Property Tax Distributions to Other Governments	0	0	0	0
Special Assessments Distributions to Other Governments	0	0	0	0
Sheriff Sales Distributions to Others	0	0	0	0
<b>Total Deductions</b>	<b>2,153,403</b>	<b>2,201,702</b>	<b>42,919</b>	<b>658,546</b>
<b>Net Increase (Decrease) in Fiduciary Net Position</b>	<b>(8,957)</b>	<b>39,359</b>	<b>(1,490)</b>	<b>(146,324)</b>
<b>Net Position Beginning of Year</b>	<b>277,703</b>	<b>296,388</b>	<b>50,396</b>	<b>146,324</b>
<b>Net Position End of Year</b>	<b>\$268,746</b>	<b>\$335,747</b>	<b>\$48,906</b>	<b>\$0</b>



Nursing Home Residents	Fines Distribution	Arson Registry	Payroll	Undivided Tax	Alimony and Child Support	County Court	Sheriff
\$0	\$0	\$0	\$0	\$6,535,879	\$0	\$0	\$0
79,112	0	0	0	0	1,690,115	0	0
0	0	0	12,547,101	0	0	0	0
0	0	25	0	0	0	24,211,079	0
0	15,810	0	0	0	0	483,977	0
0	0	0	0	156,484,324	0	0	0
0	0	0	0	4,949,886	0	0	0
0	0	0	0	0	0	0	1,965,745
0	0	0	0	0	0	0	0
79,112	15,810	25	12,547,101	167,970,089	1,690,115	24,695,056	1,965,745
0	0	25	0	0	1,701,932	0	0
0	0	0	0	10,591,453	0	0	0
0	0	0	0	0	0	0	0
88,901	0	0	0	0	0	0	0
0	0	0	12,650,397	0	0	0	0
0	0	0	0	0	0	24,211,079	0
0	15,810	0	0	0	0	1,724,459	0
0	0	0	0	153,959,233	0	0	0
0	0	0	0	5,099,257	0	0	0
0	0	0	0	0	0	0	1,928,806
88,901	15,810	25	12,650,397	169,649,943	1,701,932	25,935,538	1,928,806
(9,789)	0	0	(103,296)	(1,679,854)	(11,817)	(1,240,482)	36,939
29,297	0	0	103,296	15,899,703	11,817	1,806,263	188,731
\$19,508	\$0	\$0	\$0	\$14,219,849	\$0	\$565,781	\$225,670

(continued)

Wood County, Ohio  
Combining Statement of Changes in Fiduciary Net Position  
Custodial Funds  
For the Year Ended December 31, 2017  
(continued)

	<u>Inmate</u>	<u>Total</u>
<u>Additions</u>		
Intergovernmental	\$0	\$6,535,879
Amounts Received as Fiscal Agent	0	15,728,270
Amounts Held for Employees	0	12,547,101
Licenses, Permits, and Fees for Other Governments	0	24,723,326
Fines and Forfeitures for Other Governments	0	499,787
Property Tax Collections for Other Governments	0	156,484,324
Special Assessments Collections for Other Governments	0	4,949,886
Sheriff Sales Collections for Others	0	1,965,745
Other	352,995	352,995
	<u>352,995</u>	<u>223,787,313</u>
Total Additions		
<u>Deductions</u>		
Distributions to the State of Ohio	0	1,701,957
Distributions of State Funds to Other Governments	0	10,591,453
Distributions as Fiscal Agent	0	13,663,304
Distributions to Individuals	333,734	422,635
Distributions on Behalf of Employees	0	12,650,397
Licenses, Permits, and Fees Distributions to Other Governments	0	24,869,625
Fines and Forfeitures Distributions to Other Governments	0	1,740,269
Property Tax Distributions to Other Governments	0	153,959,233
Special Assessments Distributions to Other Governments	0	5,099,257
Sheriff Sales Distributions to Others	0	1,928,806
	<u>333,734</u>	<u>226,626,936</u>
Total Deductions		
Net Increase (Decrease) in Fiduciary Net Position	19,261	(2,839,623)
Net Position Beginning of Year	<u>27,315</u>	<u>26,183,164</u>
Net Position End of Year	<u>\$46,576</u>	<u>\$23,343,541</u>

**INDIVIDUAL FUND SCHEDULES  
OF REVENUES, EXPENDITURES/EXPENSES,  
AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

Wood County, Ohio  
General Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$6,528,502	\$6,528,502	\$6,558,244	\$29,742
Permissive Sales Taxes	18,500,000	18,500,000	21,715,016	3,215,016
Other Taxes	22,700	22,700	30,967	8,267
Charges for Services	6,823,363	6,773,363	7,415,136	641,773
Licenses and Permits	6,000	6,000	7,496	1,496
Fines, Costs, and Forfeitures	245,500	245,500	275,480	29,980
Intergovernmental	4,063,343	4,063,343	4,480,395	417,052
Interest	1,000,000	1,000,000	1,237,388	237,388
Other	686,584	722,367	671,843	(50,524)
<b>Total Revenues</b>	<b>37,875,992</b>	<b>37,861,775</b>	<b>42,391,965</b>	<b>4,530,190</b>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive County				
Personal Services	400,000	63,306	63,306	0
Materials and Supplies	524,774	531,792	429,420	102,372
Contractual Services	1,206,541	1,158,748	908,793	249,955
Other	84,952	87,450	86,997	453
Capital Outlay	828,827	843,208	763,191	80,017
<b>Total County</b>	<b>3,045,094</b>	<b>2,684,504</b>	<b>2,251,707</b>	<b>432,797</b>
Commissioners				
Personal Services	768,080	771,518	769,283	2,235
Materials and Supplies	3,000	3,000	2,057	943
Contractual Services	3,250	3,050	2,322	728
Other	3,500	4,971	4,971	0
<b>Total Commissioners</b>	<b>777,830</b>	<b>782,539</b>	<b>778,633</b>	<b>3,906</b>
Central Services				
Personal Services	13,845	13,845	12,190	1,655
Materials and Supplies	72,522	66,762	57,783	8,979
Contractual Services	235,898	244,958	243,237	1,721
Other	16,826	12,255	3,187	9,068
<b>Total Central Services</b>	<b>339,091</b>	<b>337,820</b>	<b>316,397</b>	<b>21,423</b>
Auditor				
Personal Services	686,665	687,753	617,528	70,225
Materials and Supplies	11,670	11,670	11,093	577
Contractual Services	19,722	19,722	18,167	1,555
Other	10,500	10,500	7,348	3,152
<b>Total Auditor</b>	<b>728,557</b>	<b>729,645</b>	<b>654,136</b>	<b>75,509</b>

(continued)

Wood County, Ohio  
General Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017  
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Appraising Personal Property				
Personal Services	\$244,241	\$244,241	\$242,621	\$1,620
Materials and Supplies	6,000	6,000	5,810	190
Contractual Services	12,500	12,500	6,381	6,119
Other	1,700	1,700	730	970
<b>Total Appraising Personal Property</b>	<b>264,441</b>	<b>264,441</b>	<b>255,542</b>	<b>8,899</b>
Treasurer				
Personal Services	189,708	189,708	184,087	5,621
Materials and Supplies	50,000	50,000	43,000	7,000
Contractual Services	6,500	6,500	3,469	3,031
Other	3,000	3,000	2,698	302
<b>Total Treasurer</b>	<b>249,208</b>	<b>249,208</b>	<b>233,254</b>	<b>15,954</b>
Prosecuting Attorney				
Personal Services	1,660,645	1,669,874	1,581,744	88,130
Materials and Supplies	12,000	12,000	11,778	222
Contractual Services	65,000	61,700	59,090	2,610
Other	13,000	13,000	8,785	4,215
<b>Total Prosecuting Attorney</b>	<b>1,750,645</b>	<b>1,756,574</b>	<b>1,661,397</b>	<b>95,177</b>
Budget Commission				
Personal Services	22,901	22,901	22,412	489
Materials and Supplies	150	150	66	84
Contractual Services	1,855	1,855	1,855	0
Other	100	100	0	100
<b>Total Budget Commission</b>	<b>25,006</b>	<b>25,006</b>	<b>24,333</b>	<b>673</b>
Board of Revision				
Personal Services	48,489	48,489	44,493	3,996
Materials and Supplies	100	100	48	52
Other	600	600	600	0
<b>Total Board of Revision</b>	<b>49,189</b>	<b>49,189</b>	<b>45,141</b>	<b>4,048</b>
Bureau of Inspection				
Contractual Services	108,127	108,127	103,443	4,684
Planning Commission				
Personal Services	119,716	120,341	119,937	404
Materials and Supplies	1,000	1,150	1,048	102
Contractual Services	1,000	425	175	250
Other	1,800	1,600	941	659
<b>Total Planning Commission</b>	<b>123,516</b>	<b>123,516</b>	<b>122,101</b>	<b>1,415</b>

(continued)

Wood County, Ohio  
General Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017  
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Data Processing				
Contractual Services	\$21,000	\$21,000	\$21,000	\$0
Board of Elections				
Personal Services	546,571	556,570	548,606	7,964
Materials and Supplies	47,400	47,400	37,393	10,007
Contractual Services	369,637	341,054	313,726	27,328
Other	4,315	4,315	2,091	2,224
Capital Outlay	8,999	37,582	35,559	2,023
Total Board of Elections	976,922	986,921	937,375	49,546
Maintenance and Operating-Courthouse				
Personal Services	1,140,116	1,164,116	1,163,261	855
Materials and Supplies	107,012	134,512	130,842	3,670
Contractual Services	997,988	973,488	923,342	50,146
Other	1,400	1,400	846	554
Total Maintenance and Operating-Courthouse	2,246,516	2,273,516	2,218,291	55,225
Recorder				
Personal Services	456,078	456,078	447,234	8,844
Materials and Supplies	13,000	13,000	9,438	3,562
Contractual Services	10,118	10,118	3,692	6,426
Other	2,700	2,700	2,574	126
Capital Outlay	5,680	5,680	5,680	0
Total Recorder	487,576	487,576	468,618	18,958
Records Center				
Personal Services	154,090	154,139	153,577	562
Materials and Supplies	15,000	15,000	5,083	9,917
Contractual Services	109,545	109,545	73,888	35,657
Total Records Center	278,635	278,684	232,548	46,136
Insurance on Property				
Contractual Services	458,178	458,178	356,440	101,738
Insurance on Person				
Personal Services	4,675,984	4,754,394	4,698,961	55,433

(continued)

Wood County, Ohio  
General Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017  
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Pensions				
Personal Services	\$3,018,621	\$3,018,621	\$2,810,320	\$208,301
Taxes				
Other	7,000	7,000	6,774	226
Miscellaneous				
Other	148,000	72,860	50,364	22,496
Annexations				
Other	299	339	203	136
Information Technology				
Personal Services	213,078	214,008	212,300	1,708
Materials and Supplies	2,920	2,820	1,973	847
Contractual Services	1,930	2,109	2,104	5
Other	5,500	5,421	2,272	3,149
Total Information Technology	223,428	224,358	218,649	5,709
Operation Fuel Facility				
Materials and Supplies	265,305	205,305	175,975	29,330
Contractual Services	5,965	5,965	4,808	1,157
Total Operation Fuel Facility	271,270	211,270	180,783	30,487
Workers Compensation Self Insurance				
Personal Services	96,576	96,576	38,593	57,983
Recorder's Equipment				
Materials and Supplies	15,635	15,635	7,414	8,221
Contractual Services	54,000	52,771	52,771	0
Capital Outlay	18,000	19,230	16,696	2,534
Total Recorder's Equipment	87,635	87,636	76,881	10,755
Severance Pay Reserve				
Personal Services	0	345,000	194,717	150,283
Total Legislative and Executive	20,458,344	20,434,498	18,956,601	1,477,897
Judicial				
Domestic Relations				
Personal Services	267,901	267,901	267,425	476
Materials and Supplies	5,355	8,440	7,606	834
Contractual Services	42,391	42,391	41,299	1,092
Other	2,875	2,090	1,316	774
Total Domestic Relations	318,522	320,822	317,646	3,176

(continued)

Wood County, Ohio  
General Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017  
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Court of Appeals				
Other	\$137,328	\$137,328	\$130,409	\$6,919
Court of Common Pleas Mediation				
Personal Services	87,472	87,472	86,476	996
Materials and Supplies	600	600	425	175
Contractual Services	2,000	2,000	360	1,640
Other	960	960	695	265
Total Court of Common Pleas Mediation	91,032	91,032	87,956	3,076
Jury Commission				
Personal Services	69,200	69,200	68,671	529
Materials and Supplies	24,070	24,570	24,430	140
Contractual Services	6,637	6,137	5,427	710
Other	200	200	200	0
Total Jury Commission	100,107	100,107	98,728	1,379
Adult Probation				
Personal Services	662,792	662,792	662,610	182
Materials and Supplies	3,400	3,400	3,400	0
Contractual Services	17,540	17,040	15,735	1,305
Other	5,500	6,000	5,838	162
Total Adult Probation	689,232	689,232	687,583	1,649
Court Security				
Personal Services	370,849	374,951	360,070	14,881
Materials and Supplies	1,945	1,945	1,945	0
Contractual Services	10,584	10,584	9,094	1,490
Other	1,594	1,594	1,579	15
Total Court Security	384,972	389,074	372,688	16,386
Common Pleas Courts 1, 2, and 4				
Personal Services	1,011,447	1,011,447	1,005,594	5,853
Materials and Supplies	32,233	32,233	23,537	8,696
Contractual Services	116,076	118,776	105,579	13,197
Other	99,389	139,389	136,345	3,044
Total Common Pleas Courts 1, 2, and 4	1,259,145	1,301,845	1,271,055	30,790
Juvenile Court				
Personal Services	436,472	436,472	431,749	4,723
Materials and Supplies	11,957	11,957	11,120	837
Contractual Services	41,500	41,500	29,963	11,537
Other	16,798	16,798	9,990	6,808
Total Juvenile Court	506,727	506,727	482,822	23,905

(continued)



Wood County, Ohio  
General Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017  
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Juvenile Probation				
Personal Services	\$199,942	\$199,942	\$186,828	\$13,114
Materials and Supplies	2,475	2,475	2,365	110
Contractual Services	19,750	19,750	15,432	4,318
Other	8,700	8,700	6,114	2,586
<b>Total Juvenile Probation</b>	<b>230,867</b>	<b>230,867</b>	<b>210,739</b>	<b>20,128</b>
Detention Home				
Personal Services	926,021	926,021	898,762	27,259
Materials and Supplies	35,278	35,278	27,727	7,551
Contractual Services	23,650	23,650	17,765	5,885
Other	84,791	84,791	78,383	6,408
<b>Total Detention Home</b>	<b>1,069,740</b>	<b>1,069,740</b>	<b>1,022,637</b>	<b>47,103</b>
Probate Court				
Personal Services	384,784	384,784	359,570	25,214
Materials and Supplies	3,150	3,150	3,000	150
Contractual Services	14,300	13,300	9,176	4,124
Other	9,750	10,750	8,290	2,460
<b>Total Probate Court</b>	<b>411,984</b>	<b>411,984</b>	<b>380,036</b>	<b>31,948</b>
Clerk of Courts				
Personal Services	712,544	708,944	677,376	31,568
Materials and Supplies	12,000	17,600	14,670	2,930
Contractual Services	40,071	38,071	32,467	5,604
Other	4,500	4,500	475	4,025
<b>Total Clerk of Courts</b>	<b>769,115</b>	<b>769,115</b>	<b>724,988</b>	<b>44,127</b>
Fostoria Municipal Court				
Personal Services	7,404	7,404	2,905	4,499
Contractual Services	2,040	2,040	2,040	0
<b>Total Fostoria Municipal Court</b>	<b>9,444</b>	<b>9,444</b>	<b>4,945</b>	<b>4,499</b>
Perrysburg Municipal Court				
Personal Services	102,700	103,011	101,014	1,997
Contractual Services	51,480	51,169	49,980	1,189
Other	5,050	5,050	4,953	97
<b>Total Perrysburg Municipal Court</b>	<b>159,230</b>	<b>159,230</b>	<b>155,947</b>	<b>3,283</b>

(continued)

Wood County, Ohio  
General Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017  
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<b>Bowling Green Municipal Court</b>				
Personal Services	\$143,000	\$147,731	\$145,520	\$2,211
Contractual Services	50,480	51,680	50,640	1,040
Other	1,850	2,450	2,308	142
<b>Total Bowling Green Municipal Court</b>	<b>195,330</b>	<b>201,861</b>	<b>198,468</b>	<b>3,393</b>
<b>Public Defender</b>				
Personal Services	950,734	980,672	954,124	26,548
Materials and Supplies	5,191	5,591	5,128	463
Contractual Services	48,891	51,650	48,162	3,488
Other	25,903	29,403	26,004	3,399
Capital Outlay	15,204	13,404	12,771	633
<b>Total Public Defender</b>	<b>1,045,923</b>	<b>1,080,720</b>	<b>1,046,189</b>	<b>34,531</b>
<b>Miscellaneous</b>				
Other	541,837	589,837	565,099	24,738
<b>Title Administration</b>				
Personal Services	527,532	527,532	477,594	49,938
Materials and Supplies	10,904	10,904	9,749	1,155
Contractual Services	18,259	18,259	13,767	4,492
Other	40,067	40,067	38,328	1,739
Capital Outlay	5,615	5,615	2,343	3,272
<b>Total Title Administration</b>	<b>602,377</b>	<b>602,377</b>	<b>541,781</b>	<b>60,596</b>
<b>Total Judicial</b>	<b>8,522,912</b>	<b>8,661,342</b>	<b>8,299,716</b>	<b>361,626</b>
<b>Public Safety</b>				
<b>Coroner</b>				
Personal Services	76,145	76,145	67,107	9,038
Materials and Supplies	50	1,748	1,698	50
Contractual Services	500	500	174	326
Other	79,000	113,898	113,898	0
<b>Total Coroner</b>	<b>155,695</b>	<b>192,291</b>	<b>182,877</b>	<b>9,414</b>
<b>Sheriff</b>				
Personal Services	2,456,005	2,608,730	2,585,183	23,547
Materials and Supplies	25,000	25,000	22,953	2,047
Contractual Services	280,632	196,632	188,958	7,674
Other	82,631	90,332	88,567	1,765
<b>Total Sheriff</b>	<b>2,844,268</b>	<b>2,920,694</b>	<b>2,885,661</b>	<b>35,033</b>

(continued)

Wood County, Ohio  
General Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017  
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Communications Center				
Personal Services	\$867,539	\$922,677	\$915,297	\$7,380
Materials and Supplies	6,000	6,000	3,665	2,335
Contractual Services	264,071	234,071	201,082	32,989
Other	35,000	35,000	34,881	119
Total Communications Center	<u>1,172,610</u>	<u>1,197,748</u>	<u>1,154,925</u>	<u>42,823</u>
Other Expenditure				
Contractual Services	30,100	39,250	39,150	100
Jail-Sheriff				
Personal Services	2,829,106	2,982,245	2,961,926	20,319
Materials and Supplies	445,000	446,000	406,654	39,346
Contractual Services	712,605	643,605	571,260	72,345
Other	11,500	9,500	39	9,461
Total Jail-Sheriff	<u>3,998,211</u>	<u>4,081,350</u>	<u>3,939,879</u>	<u>141,471</u>
Wood County Work Center				
Other	11,140	20,101	8,961	11,140
Total Public Safety	<u>8,212,024</u>	<u>8,451,434</u>	<u>8,211,453</u>	<u>239,981</u>
Public Works				
Engineer				
Personal Services	542,446	446,574	436,126	10,448
Materials and Supplies	5,803	5,803	3,592	2,211
Contractual Services	4,000	6,000	5,464	536
Other	6,550	6,550	915	5,635
Total Public Works	<u>558,799</u>	<u>464,927</u>	<u>446,097</u>	<u>18,830</u>
Health				
Registration of Vital Statistics				
Other	1,700	3,416	3,416	0
Other Health				
Contractual Services	304,710	304,710	304,710	0
Total Health	<u>306,410</u>	<u>308,126</u>	<u>308,126</u>	<u>0</u>
Human Services				
Veteran Services				
Personal Services	259,725	260,425	219,866	40,559
Materials and Supplies	7,148	7,148	6,813	335
Contractual Services	185,347	185,347	175,983	9,364
Other	159,387	158,687	145,810	12,877
Total Veteran Services	<u>611,607</u>	<u>611,607</u>	<u>548,472</u>	<u>63,135</u>

(continued)

Wood County, Ohio  
General Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017  
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Public Assistance				
Other	\$195,474	\$195,474	\$193,253	\$2,221
Total Human Services	807,081	807,081	741,725	65,356
Conservation and Recreation				
Historical Society				
Personal Services	165,982	165,982	165,550	432
Economic Development				
Economic Development				
Personal Services	184,349	184,349	183,344	1,005
Materials and Supplies	1,000	1,000	0	1,000
Contractual Services	35,566	35,566	14,855	20,711
Other	610,279	910,279	856,963	53,316
Capital Outlay	1,500	1,500	0	1,500
Total Economic Development	832,694	1,132,694	1,055,162	77,532
Other				
Airport				
Other	26,345	26,345	26,345	0
Miscellaneous				
Other	430,776	429,126	334,742	94,384
Contingencies				
Other	529,537	54,916	12,098	42,818
Budget Stabilization				
Other	1,150,000	910,288	632,600	277,688
Unclaimed Monies				
Other	127,139	244,139	239,188	4,951
Total Other	2,263,797	1,664,814	1,244,973	419,841
Intergovernmental				
Agriculture				
Contractual Services	5,000	5,000	4,519	481
Other	457,300	458,291	438,091	20,200
Total Intergovernmental	462,300	463,291	442,610	20,681
Total Expenditures	42,590,343	42,554,189	39,872,013	2,682,176
Excess of Revenues Over (Under) Expenditures	(4,714,351)	(4,692,414)	2,519,952	7,212,366

(continued)

Wood County, Ohio  
General Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017  
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Other Financing Sources (Uses)</u>				
Advances In	\$943,802	\$1,130,920	\$1,130,920	\$0
Advances Out	(920,816)	(920,816)	(1,840,237)	(919,421)
Transfers In	378,447	258,447	304,934	46,487
Transfers Out	(1,713,674)	(2,460,788)	(2,167,435)	293,353
Total Other Financing Sources (Uses)	(1,312,241)	(1,992,237)	(2,571,818)	(579,581)
Changes in Fund Balance	(6,026,592)	(6,684,651)	(51,866)	6,632,785
Fund Balance Beginning of Year	28,859,271	28,859,271	28,859,271	0
Prior Year Encumbrances Appropriated	960,536	960,536	960,536	0
Fund Balance End of Year	<u>\$23,793,215</u>	<u>\$23,135,156</u>	<u>\$29,767,941</u>	<u>\$6,632,785</u>

Wood County, Ohio  
Motor Vehicle and Gasoline Tax Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Permissive Motor Vehicle License Taxes	\$3,936,878	\$3,936,878	\$4,285,898	\$349,020
Charges for Services	836,328	836,328	1,092,502	256,174
Fines, Costs, and Forfeitures	144,382	144,382	167,784	23,402
Intergovernmental	2,326,412	2,326,412	3,039,456	713,044
Interest	17,696	17,696	79,036	61,340
Total Revenues	<u>7,261,696</u>	<u>7,261,696</u>	<u>8,664,676</u>	<u>1,402,980</u>
<u>Expenditures</u>				
Current:				
Public Works				
MVGT				
Personal Services	3,020,390	3,020,390	2,745,046	275,344
Materials and Supplies	1,150,000	1,179,692	953,805	225,887
Contractual Services	4,149,235	4,052,515	3,692,869	359,646
Other	421,178	459,346	453,389	5,957
Capital Outlay	447,920	476,780	377,980	98,800
Debt Service:				
Principal Retirement	36,000	36,000	32,478	3,522
Total Expenditures	<u>9,224,723</u>	<u>9,224,723</u>	<u>8,255,567</u>	<u>969,156</u>
Changes in Fund Balance	(1,963,027)	(1,963,027)	409,109	2,372,136
Fund Balance Beginning of Year	5,920,494	5,920,494	5,920,494	0
Prior Year Encumbrances Appropriated	1,176,433	1,176,433	1,176,433	0
Fund Balance End of Year	<u><u>\$5,133,900</u></u>	<u><u>\$5,133,900</u></u>	<u><u>\$7,506,036</u></u>	<u><u>\$2,372,136</u></u>

Wood County, Ohio  
Alcohol, Drug Addiction, and Mental Health Services Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$7,261,616	\$6,546,615	\$6,574,454	\$27,839
Other Taxes	33,215	29,015	30,168	1,153
Charges for Services	0	0	20	20
Intergovernmental	2,685,568	3,301,949	3,194,031	(107,918)
Other	0	0	2,115	2,115
<b>Total Revenues</b>	<b>9,980,399</b>	<b>9,877,579</b>	<b>9,800,788</b>	<b>(76,791)</b>
<u>Expenditures</u>				
Current:				
Health				
Community Mental Health				
Personal Services	573,914	673,914	651,896	22,018
Materials and Supplies	12,000	15,000	9,483	5,517
Contractual Services	9,216,000	9,216,000	8,392,821	823,179
Other	503,311	403,311	187,084	216,227
Capital Outlay	15,000	30,000	20,458	9,542
<b>Total Community Mental Health</b>	<b>10,320,225</b>	<b>10,338,225</b>	<b>9,261,742</b>	<b>1,076,483</b>
Women's Health				
Contractual Services	325,000	281,957	281,957	0
Indigent Driver Alcohol Treatment				
Contractual Services	20,000	0	0	0
Community Mental Health-Title XX				
Contractual Services	100,000	60,224	49,124	11,100
<b>Total Expenditures</b>	<b>10,765,225</b>	<b>10,680,406</b>	<b>9,592,823</b>	<b>1,087,583</b>
Excess of Revenues Over (Under) Expenditures	(784,826)	(802,827)	207,965	1,010,792
<u>Other Financing Uses</u>				
Transfers Out	(3,733,995)	(3,215,995)	0	3,215,995
Changes in Fund Balance	(4,518,821)	(4,018,822)	207,965	4,226,787
Fund Balance Beginning of Year	4,515,510	4,515,510	4,515,510	0
Prior Year Encumbrances Appropriated	3,311	3,311	3,311	0
<b>Fund Balance End of Year</b>	<b>\$0</b>	<b>\$499,999</b>	<b>\$4,726,786</b>	<b>\$4,226,787</b>

Wood County, Ohio  
Job and Family Services Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$3,732,710	\$3,362,710	\$3,374,997	\$12,287
Other Taxes	17,274	11,274	15,611	4,337
Intergovernmental	10,353,825	9,569,825	8,919,779	(650,046)
Other	40,000	15,000	14,489	(511)
<b>Total Revenues</b>	<b>14,143,809</b>	<b>12,958,809</b>	<b>12,324,876</b>	<b>(633,933)</b>
<u>Expenditures</u>				
Current:				
Human Services				
Public Assistance				
Personal Services	6,807,659	6,575,159	6,147,205	427,954
Materials and Supplies	160,000	149,000	112,558	36,442
Contractual Services	1,188,181	1,691,314	1,494,283	197,031
Other	739,854	852,354	734,839	117,515
Capital Outlay	156,888	55,755	25,803	29,952
<b>Total Public Assistance</b>	<b>9,052,582</b>	<b>9,323,582</b>	<b>8,514,688</b>	<b>808,894</b>
Work Force Investment Act				
Contractual Services	960,000	535,000	439,856	95,144
Other	67,711	7,711	0	7,711
Capital Outlay	50,000	25,000	0	25,000
<b>Total Work Force Investment Act</b>	<b>1,077,711</b>	<b>567,711</b>	<b>439,856</b>	<b>127,855</b>
Children's Services				
Contractual Services	2,800,000	2,850,000	2,734,101	115,899
Other	405,625	105,625	0	105,625
<b>Total Children's Services</b>	<b>3,205,625</b>	<b>2,955,625</b>	<b>2,734,101</b>	<b>221,524</b>
Child and Adult Protect-Levy				
Contractual Services	354,455	442,385	372,181	70,204
Other	658,391	668,391	152,173	516,218
Capital Outlay	100,000	0	0	0
<b>Total Child and Adult Protect-Levy</b>	<b>1,112,846</b>	<b>1,110,776</b>	<b>524,354</b>	<b>586,422</b>
Trust-Homeless Donation				
Other	41,655	31,655	20,211	11,444
<b>Total Expenditures</b>	<b>14,490,419</b>	<b>13,989,349</b>	<b>12,233,210</b>	<b>1,756,139</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(346,610)</b>	<b>(1,030,540)</b>	<b>91,666</b>	<b>1,122,206</b>

(continued)



Wood County, Ohio  
Job and Family Services Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017  
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Other Financing Uses</u>				
Transfers Out	(\$175,000)	(\$156,070)	(\$152,070)	\$4,000
Changes in Fund Balance	(521,610)	(1,186,610)	(60,404)	1,126,206
Fund Balance Beginning of Year	2,243,393	2,243,393	2,243,393	0
Prior Year Encumbrances Appropriated	40,008	40,008	40,008	0
Fund Balance End of Year	<u>\$1,761,791</u>	<u>\$1,096,791</u>	<u>\$2,222,997</u>	<u>\$1,126,206</u>

Wood County, Ohio  
Developmental Disabilities Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$11,455,516	\$11,455,516	\$11,522,718	\$67,202
Other Taxes	34,025	34,025	52,366	18,341
Charges for Services	445,732	445,732	530,840	85,108
Intergovernmental	9,807,541	9,807,538	9,269,402	(538,136)
<b>Total Revenues</b>	<b>21,742,814</b>	<b>21,742,811</b>	<b>21,375,326</b>	<b>(367,485)</b>
<u>Expenditures</u>				
Current:				
Human Services				
Residential Development Services				
Contractual Services	3,956,700	3,956,700	3,817,507	139,193
Other	125,000	125,000	123,907	1,093
<b>Total Residential Development Services</b>	<b>4,081,700</b>	<b>4,081,700</b>	<b>3,941,414</b>	<b>140,286</b>
Community Assistance				
Contractual Services	50,000	40,000	14,183	25,817
Other	3,000	13,000	4,515	8,485
<b>Total Community Assistance</b>	<b>53,000</b>	<b>53,000</b>	<b>18,698</b>	<b>34,302</b>
Board of DD				
Personal Services	7,237,762	7,242,762	6,584,636	658,126
Materials and Supplies	197,775	200,775	129,242	71,533
Contractual Services	12,234,660	12,244,660	10,594,145	1,650,515
Other	486,152	521,152	519,652	1,500
Capital Outlay	131,480	131,480	92,787	38,693
<b>Total Board of DD</b>	<b>20,287,829</b>	<b>20,340,829</b>	<b>17,920,462</b>	<b>2,420,367</b>
Family Resource Services				
Personal Services	30,000	0	0	0
Contractual Services	72,000	112,000	102,737	9,263
Capital Outlay	55,000	65,000	60,463	4,537
<b>Total Family Resource Services</b>	<b>157,000</b>	<b>177,000</b>	<b>163,200</b>	<b>13,800</b>
Supported Living				
Contractual Services	80,000	80,000	26,684	53,316
Toy Lending				
Personal Services	81,400	81,400	78,679	2,721

(continued)

Wood County, Ohio  
Developmental Disabilities Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017  
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Benefit Separation Personal Services	\$50,000	\$50,000	\$36,519	\$13,481
Total Expenditures	24,790,929	24,863,929	22,185,656	2,678,273
Excess of Revenues Under Expenditures	(3,048,115)	(3,121,118)	(810,330)	2,310,788
<u>Other Financing Uses</u> Transfers Out	(8,372,719)	(8,319,719)	(1,500,000)	6,819,719
Changes in Fund Balance	(11,420,834)	(11,440,837)	(2,310,330)	9,130,507
Fund Balance Beginning of Year	29,918,454	29,918,454	29,918,454	0
Prior Year Encumbrances Appropriated	10,152	10,152	10,152	0
Fund Balance End of Year	<u>\$18,507,772</u>	<u>\$18,487,769</u>	<u>\$27,618,276</u>	<u>\$9,130,507</u>

Wood County, Ohio  
Building Inspection Enterprise Fund

Schedule of Revenues, Expenses,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Licenses, Permits, and Inspections	\$1,434,732	\$1,687,288	\$252,556
Other	0	2,123	2,123
Total Revenues	<u>1,434,732</u>	<u>1,689,411</u>	<u>254,679</u>
<u>Expenses</u>			
Personal Services	1,120,607	966,935	153,672
Materials and Supplies	5,000	3,797	1,203
Contractual Services	143,735	139,488	4,247
Other	85,776	68,994	16,782
Capital Outlay	62,260	43,864	18,396
Total Expenses	<u>1,417,378</u>	<u>1,223,078</u>	<u>194,300</u>
Changes in Fund Balance	17,354	466,333	448,979
Fund Balance Beginning of Year	3,126,706	3,126,706	0
Prior Year Encumbrances Appropriated	<u>1,164</u>	<u>1,164</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$3,145,224</u></u>	<u><u>\$3,594,203</u></u>	<u><u>\$448,979</u></u>

Wood County, Ohio  
Nursing Home Enterprise Fund

Schedule of Revenues, Expenses,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$5,854,527	\$5,646,298	(\$208,229)
Other	1,021	2,417	1,396
Grants	0	40,000	40,000
	<u>5,855,548</u>	<u>5,688,715</u>	<u>(166,833)</u>
Total Revenues			
<u>Expenses</u>			
Personal Services	4,062,961	3,959,473	103,488
Materials and Supplies	656,302	598,834	57,468
Contractual Services	1,658,305	1,630,987	27,318
Other	77,828	52,429	25,399
Capital Outlay	620,351	599,583	20,768
Debt Service			
Principal Retirement	35,000	35,000	0
Interest Expense	33,900	33,900	0
	<u>7,144,647</u>	<u>6,910,206</u>	<u>234,441</u>
Total Expenses			
Changes in Fund Balance	(1,289,099)	(1,221,491)	67,608
Fund Balance Beginning of Year	2,024,626	2,024,626	0
Prior Year Encumbrances Appropriated	257,310	257,310	0
Fund Balance End of Year	<u>\$992,837</u>	<u>\$1,060,445</u>	<u>\$67,608</u>

Wood County, Ohio  
Landfill Enterprise Fund

Schedule of Revenues, Expenses,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$2,073,000	\$2,829,903	\$756,903
Other	25,000	28,324	3,324
Total Revenues	<u>2,098,000</u>	<u>2,858,227</u>	<u>760,227</u>
<u>Expenses</u>			
Personal Services	596,552	595,568	984
Materials and Supplies	373,601	362,295	11,306
Contractual Services	560,313	536,861	23,452
Other	518,481	517,271	1,210
Capital Outlay	1,433,805	1,221,805	212,000
Debt Service:			
Interest Expense	35,057	35,057	0
Total Expenses	<u>3,517,809</u>	<u>3,268,857</u>	<u>248,952</u>
Excess of Revenues Under Expenses	(1,419,809)	(410,630)	1,009,179
Advances In	811,540	811,540	
Advances Out	(189,390)	(189,390)	0
Transfers In	0	150,945	150,945
Changes in Fund Balance	(797,659)	362,465	1,160,124
Fund Balance Beginning of Year	2,316,067	2,316,067	0
Prior Year Encumbrances Appropriated	46,804	46,804	0
Fund Balance End of Year	<u>\$1,565,212</u>	<u>\$2,725,336</u>	<u>\$1,160,124</u>

Wood County, Ohio  
Dog and Kennel Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$20,500	\$21,685	\$1,185
Licenses and Permits	307,020	325,717	18,697
Fines, Costs, and Forfeitures	18,890	24,858	5,968
Intergovernmental	2,000	1,500	(500)
Other	700	8,497	7,797
<b>Total Revenues</b>	<b>349,110</b>	<b>382,257</b>	<b>33,147</b>
<u>Expenditures</u>			
Current:			
Health			
Dog and Kennel			
Personal Services	297,784	285,259	12,525
Materials and Supplies	21,578	13,020	8,558
Contractual Services	56,662	37,958	18,704
Other	10,150	6,647	3,503
Capital Outlay	16,170	12,455	3,715
<b>Total Expenditures</b>	<b>402,344</b>	<b>355,339</b>	<b>47,005</b>
Changes in Fund Balance	(53,234)	26,918	80,152
Fund Balance Beginning of Year	300,627	300,627	0
Prior Year Encumbrances Appropriated	8,320	8,320	0
<b>Fund Balance End of Year</b>	<b>\$255,713</b>	<b>\$335,865</b>	<b>\$80,152</b>

Wood County, Ohio  
Law Library Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Fines, Costs, and Forfeitures	\$295,850	\$332,052	\$36,202
Other	0	6,000	6,000
	<hr/>	<hr/>	<hr/>
Total Revenues	295,850	338,052	42,202
	<hr/>	<hr/>	<hr/>
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Law Library			
Personal Services	73,378	61,745	11,633
Materials and Supplies	2,500	1,294	1,206
Contractual Services	210,000	178,923	31,077
Other	9,200	6,699	2,501
Capital Outlay	750	711	39
	<hr/>	<hr/>	<hr/>
Total Expenditures	295,828	249,372	46,456
	<hr/>	<hr/>	<hr/>
Changes in Fund Balance	22	88,680	88,658
Fund Balance Beginning of Year	348,092	348,092	0
	<hr/>	<hr/>	<hr/>
Fund Balance End of Year	\$348,114	\$436,772	\$88,658
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>



Wood County, Ohio  
Court Mediation Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$47,125	\$47,125	\$0
<u>Expenditures</u>			
	0	0	0
Excess of Revenues Over Expenditures	47,125	47,125	0
<u>Other Financing Uses</u>			
Transfers Out	(47,125)	(47,125)	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$0	\$0

Wood County, Ohio  
CSEA Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$428,000	\$447,918	\$19,918
Intergovernmental	1,539,000	1,396,919	(142,081)
Other	80,000	76,130	(3,870)
Total Revenues	<u>2,047,000</u>	<u>1,920,967</u>	<u>(126,033)</u>
<u>Expenditures</u>			
Current:			
Human Services			
CSEA			
Personal Services	1,724,194	1,606,189	118,005
Materials and Supplies	50,000	43,686	6,314
Contractual Services	559,205	534,809	24,396
Other	2,000	294	1,706
Capital Outlay	5,000	2,058	2,942
Total Expenditures	<u>2,340,399</u>	<u>2,187,036</u>	<u>153,363</u>
Excess of Revenues Under Expenditures	(293,399)	(266,069)	27,330
<u>Other Financing Sources</u>			
Transfers In	175,000	175,000	0
Changes in Fund Balance	(118,399)	(91,069)	27,330
Fund Balance Beginning of Year	256,853	256,853	0
Prior Year Encumbrances Appropriated	2,640	2,640	0
Fund Balance End of Year	<u>\$141,094</u>	<u>\$168,424</u>	<u>\$27,330</u>

Wood County, Ohio  
Indigent Drivers Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$200	\$234	\$34
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	200	234	34
Fund Balance Beginning of Year	366	366	0
Fund Balance End of Year	\$566	\$600	\$34

Wood County, Ohio  
Real Estate Assessment Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$900,300	\$934,533	\$34,233
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Real Estate Assessment			
Personal Services	396,385	371,566	24,819
Materials and Supplies	14,000	1,374	12,626
Contractual Services	1,619,707	1,426,472	193,235
Other	4,000	1,716	2,284
Capital Outlay	35,000	14,304	20,696
Total Expenditures	2,069,092	1,815,432	253,660
Changes in Fund Balance	(1,168,792)	(880,899)	287,893
Fund Balance Beginning of Year	410,063	410,063	0
Prior Year Encumbrances Appropriated	769,707	769,707	0
Fund Balance End of Year	\$10,978	\$298,871	\$287,893

Wood County, Ohio  
Delinquent Tax and Assessments - Prosecutor Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$170,000	\$135,898	(\$34,102)
Other	30,000	33,431	3,431
Total Revenues	<u>200,000</u>	<u>169,329</u>	<u>(30,671)</u>
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Prosecuting Attorney			
Personal Services	181,529	176,953	4,576
Materials and Supplies	5,000	4,389	611
Contractual Services	42,000	4,843	37,157
Capital Outlay	17,000	14,419	2,581
Total Expenditures	<u>245,529</u>	<u>200,604</u>	<u>44,925</u>
Changes in Fund Balance	(45,529)	(31,275)	14,254
Fund Balance Beginning of Year	615,986	615,986	0
Prior Year Encumbrances Appropriated	1,346	1,346	0
Fund Balance End of Year	<u><u>\$571,803</u></u>	<u><u>\$586,057</u></u>	<u><u>\$14,254</u></u>

Wood County, Ohio  
Delinquent Tax and Assessments - Treasurer Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$207,500	\$178,777	(\$28,723)
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	171,929	159,205	12,724
Materials and Supplies	30,000	21,797	8,203
Contractual Services	40,000	33,944	6,056
Other	74,766	45,419	29,347
Capital Outlay	15,000	0	15,000
Total Expenditures	331,695	260,365	71,330
Changes in Fund Balance	(124,195)	(81,588)	42,607
Fund Balance Beginning of Year	207,260	207,260	0
Prior Year Encumbrances Appropriated	19,766	19,766	0
Fund Balance End of Year	\$102,831	\$145,438	\$42,607

Wood County, Ohio  
Youth Olympics Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Other	\$15,000	\$11,429	(\$3,571)
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Youth Olympics			
Other	12,000	11,729	271
Changes in Fund Balance	3,000	(300)	(3,300)
Fund Balance Beginning of Year	5,731	5,731	0
Fund Balance End of Year	\$8,731	\$5,431	(\$3,300)

Wood County, Ohio  
 Railroad Crossing Improvement Special Revenue Fund

Schedule of Revenues, Expenditures,  
 and Changes in Fund Balance  
 Budget (Non-GAAP Budgetary Basis) and Actual  
 For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	12,750	12,750	0
Fund Balance End of Year	\$12,750	\$12,750	\$0



Wood County, Ohio  
Juvenile Court Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$9,000	\$9,929	\$929
Intergovernmental	442,841	605,271	162,430
Other	13,200	13,357	157
<b>Total Revenues</b>	<b>465,041</b>	<b>628,557</b>	<b>163,516</b>
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
VOCA - Juvenile			
Personal Services	99,873	98,761	1,112
Materials and Supplies	590	356	234
Contractual Services	1,034	600	434
Other	1,378	848	530
<b>Total VOCA- Juvenile</b>	<b>102,875</b>	<b>100,565</b>	<b>2,310</b>
Innovation Grant			
Personal Services	6,000	5,397	603
Materials and Supplies	3,666	3,341	325
<b>Total Innovation Grant</b>	<b>9,666</b>	<b>8,738</b>	<b>928</b>
Felony Delinquent Care			
Personal Services	277,331	249,757	27,574
Materials and Supplies	12,000	550	11,450
Contractual Services	50,567	33,767	16,800
Other	12,860	7,212	5,648
Capital Outlay	5,000	0	5,000
<b>Total Felony Delinquent Care</b>	<b>357,758</b>	<b>291,286</b>	<b>66,472</b>
ARRA Juvenile Court IV-E			
Personal Services	152,043	121,425	30,618
Materials and Supplies	2,000	419	1,581
Other	137,301	93,817	43,484
Capital Outlay	16,000	0	16,000
<b>Total ARRA Juvenile Court IV-E</b>	<b>307,344</b>	<b>215,661</b>	<b>91,683</b>
Computer-Juvenile Court			
Capital Outlay	20,226	8,541	11,685
<b>Total Expenditures</b>	<b>797,869</b>	<b>624,791</b>	<b>173,078</b>

(continued)

Wood County, Ohio  
 Juvenile Court Special Revenue Fund

Schedule of Revenues, Expenditures,  
 and Changes in Fund Balance  
 Budget (Non-GAAP Budgetary Basis) and Actual  
 For the Year Ended December 31, 2017  
 (continued)

	Budget	Actual	Variance Over (Under)
Changes in Fund Balance	(\$332,828)	\$3,766	\$336,594
Fund Balance Beginning of Year	812,955	812,955	0
Prior Year Encumbrances Appopriated	11,704	11,704	0
Fund Balance End of Year	\$491,831	\$828,425	\$336,594

Wood County, Ohio  
Drug Addiction Response Project Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$0	\$2,717	\$2,717
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Drug Addiction Response			
Personal Services	15,391	15,391	0
Excess of Revenues			
Under Expenditures	(15,391)	(12,674)	2,717
<u>Other Financing Sources</u>			
Advances In	15,391	15,391	0
Changes in Fund Balance	0	2,717	2,717
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$2,717	\$2,717

Wood County, Ohio  
VOCA - Prosecutor Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$90,964	\$93,656	\$2,692
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
VOCA - Prosecutor	122,778	120,958	1,820
Personal Services			
Other	982	0	982
Total Expenditures	123,760	120,958	2,802
Excess of Revenues Under Expenditures	(32,796)	(27,302)	5,494
<u>Other Financing Sources</u>			
Transfers In	25,000	12,500	(12,500)
Changes in Fund Balance	(7,796)	(14,802)	(7,006)
Fund Balance Beginning of Year	87,925	87,925	0
Fund Balance End of Year	\$80,129	\$73,123	(\$7,006)

Wood County, Ohio  
 Historical Center Special Revenue Fund

Schedule of Revenues, Expenditures,  
 and Changes in Fund Balance  
 Budget (Non-GAAP Budgetary Basis) and Actual  
 For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Property Taxes	\$137,498	\$139,529	\$2,031
Other Taxes	659	659	0
Intergovernmental	16,198	16,198	0
Total Revenues	154,355	156,386	2,031
<u>Expenditures</u>			
Current:			
Conservation and Recreation			
Historical Center			
Other	154,355	156,386	(2,031)
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$0	\$0

Wood County, Ohio  
Senior Citizens Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Property Taxes	\$1,778,641	\$1,817,296	\$38,655
Other Taxes	8,406	8,406	0
Intergovernmental	204,135	204,135	0
Total Revenues	1,991,182	2,029,837	38,655
<u>Expenditures</u>			
Current:			
Human Services			
Senior Citizens			
Other	1,991,182	2,029,837	(38,655)
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$0	\$0

Wood County, Ohio  
Solid Waste Management District Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$650,000	\$625,813	(\$24,187)
Intergovernmental	12,500	12,500	0
Other	1,000	1,015	15
Total Revenues	<u>663,500</u>	<u>639,328</u>	<u>(24,172)</u>
<u>Expenditures</u>			
Current:			
Public Works			
Solid Waste District			
Personal Services	160,535	158,144	2,391
Materials and Supplies	4,364	3,342	1,022
Contractual Services	339,494	304,645	34,849
Other	47,712	43,846	3,866
Capital Outlay	2,500	650	1,850
Total Expenditures	<u>554,605</u>	<u>510,627</u>	<u>43,978</u>
Excess of Revenues Over Expenditures	<u>108,895</u>	<u>128,701</u>	<u>19,806</u>
<u>Other Financing Sources (Uses)</u>			
Advances In	12,500	12,500	0
Transfers Out	<u>(150,000)</u>	<u>(150,000)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(137,500)</u>	<u>(137,500)</u>	<u>0</u>
Changes in Fund Balance	(28,605)	(8,799)	19,806
Fund Balance Beginning of Year	731,306	731,306	0
Prior Year Encumbrances Appropriated	<u>1,367</u>	<u>1,367</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$704,068</u></u>	<u><u>\$723,874</u></u>	<u><u>\$19,806</u></u>

Wood County, Ohio  
 Probation Services Special Revenue Fund

Schedule of Revenues, Expenditures,  
 and Changes in Fund Balance  
 Budget (Non-GAAP Budgetary Basis) and Actual  
 For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$12,000	\$17,212	\$5,212
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Probation Services			
Personal Services	10,750	2,318	8,432
Materials and Supplies	14,100	6,917	7,183
Contractual Services	4,550	2,663	1,887
Other	3,320	450	2,870
Capital Outlay	2,500	0	2,500
Total Expenditures	35,220	12,348	22,872
Changes in Fund Balance	(23,220)	4,864	28,084
Fund Balance Beginning of Year	52,021	52,021	0
Prior Year Encumbrances Appropriated	320	320	0
Fund Balance End of Year	\$29,121	\$57,205	\$28,084



Wood County, Ohio  
CDBG Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$768,494	\$820,745	\$52,251
Interest	249	402	153
Other	73,374	79,003	5,629
<b>Total Revenues</b>	<b>842,117</b>	<b>900,150</b>	<b>58,033</b>
<u>Expenditures</u>			
Current:			
Economic Development			
CHIP Home Program			
Contractual Services	13,400	13,400	0
RLF Cameo			
Contractual Services	177,937	177,937	0
CHIP 2014			
Other	2,344	2,344	0
CHIP 2015			
Materials and Supplies	820	820	0
Contractual Services	46,942	43,925	3,017
Other	2,240	2,230	10
<b>Total CHIP 2015</b>	<b>50,002</b>	<b>46,975</b>	<b>3,027</b>
CHIP 2016			
Materials and Supplies	250	250	0
Contractual Services	356,200	356,200	0
Other	250	250	0
<b>Total CHIP 2016</b>	<b>356,700</b>	<b>356,700</b>	<b>0</b>
Block Grant 2016			
Personal Services	2,898	2,262	636
Materials and Supplies	500	500	0
Contractual Services	341,920	288,173	53,747
Other	1,500	1,500	0
Capital Outlay	300	0	300
<b>Total Block Grant 2016</b>	<b>347,118</b>	<b>292,435</b>	<b>54,683</b>
CHIP Home Investment 2016			
Contractual Services	291,503	291,503	0

(continued)

Wood County, Ohio  
CDBG Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017  
(continued)

	Budget	Actual	Variance Over (Under)
Total Expenditures	\$1,239,004	\$1,181,294	\$57,710
Excess of Revenues Under Expenditures	(396,887)	(281,144)	115,743
<u>Other Financing Sources (Uses)</u>			
Advances In	744,600	744,600	0
Advances Out	(815,004)	(815,004)	0
Total Other Financing Sources (Uses)	(70,404)	(70,404)	0
Changes in Fund Balance	(467,291)	(351,548)	115,743
Fund Balance Beginning of Year	1,054,795	1,054,795	0
Prior Year Encumbrances Appropriated	46,719	46,719	0
Fund Balance End of Year	\$634,223	\$749,966	\$115,743

Wood County, Ohio  
Sheriff Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$0	\$18,000	\$18,000
Licenses and Permits	170,000	178,456	8,456
Intergovernmental	402,325	414,726	12,401
<b>Total Revenues</b>	<b>572,325</b>	<b>611,182</b>	<b>38,857</b>
<u>Expenditures</u>			
Current:			
Public Safety			
Handgun License			
Personal Services	51,847	49,488	2,359
Materials and Supplies	10,000	7,350	2,650
Contractual Services	127,500	89,479	38,021
Other	1,000	0	1,000
Capital Outlay	165,373	61,159	104,214
<b>Total Handgun License</b>	<b>355,720</b>	<b>207,476</b>	<b>148,244</b>
Wireless 9-1-1			
Personal Services	147,295	139,729	7,566
Materials and Supplies	1,500	396	1,104
Contractual Services	100,400	86,565	13,835
Other	52,935	48,324	4,611
Capital Outlay	77,931	40,963	36,968
<b>Total Wireless 9-1-1</b>	<b>380,061</b>	<b>315,977</b>	<b>64,084</b>
Continued Professional Training			
Personal Services	7,877	3,188	4,689
Capital Outlay	623	623	0
<b>Total Continued Professional Training</b>	<b>8,500</b>	<b>3,811</b>	<b>4,689</b>
VAWA Grant			
Personal Services	79,720	78,972	748
Materials and Supplies	800	0	800
Other	612	0	612
<b>Total VAWA Grant</b>	<b>81,132</b>	<b>78,972</b>	<b>2,160</b>
D.A.R.E.			
Personal Services	149,532	149,532	0
Other	1,058	0	1,058
<b>Total D.A.R.E.</b>	<b>150,590</b>	<b>149,532</b>	<b>1,058</b>
DUI Education			
Capital Outlay	1,200	1,151	49

(continued)

Wood County, Ohio  
Sheriff Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017  
(continued)

	Budget	Actual	Variance Over (Under)
High Visibility Traffic Grant Personal Services	\$53,681	\$27,273	\$26,408
Trust-Crime Prevention Other	186	0	186
Total Expenditures	1,031,070	784,192	246,878
Excess of Revenues Under Expenditures	(458,745)	(173,010)	285,735
<u>Other Financing Sources</u>			
Transfers In	75,401	75,401	0
Changes in Fund Balance	(383,344)	(97,609)	285,735
Fund Balance Beginning of Year	688,904	688,904	0
Fund Balance End of Year	\$305,560	\$591,295	\$285,735

Wood County, Ohio  
Electronic Monitoring Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$73,532	\$73,532	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Electronic Monitoring			
Personal Services	55,678	46,357	9,321
Contractual Services	34,443	33,884	559
Other	5,911	5,801	110
Total Expenditures	96,032	86,042	9,990
Changes in Fund Balance	(22,500)	(12,510)	9,990
Fund Balance Beginning of Year	23,633	23,633	0
Fund Balance End of Year	\$1,133	\$11,123	\$9,990

Wood County, Ohio  
Electronic Monitoring Offenders Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$40,000	\$33,368	(\$6,632)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Electronic Monitoring Offenders			
Personal Services	6,000	792	5,208
Materials and Supplies	2,500	250	2,250
Contractual Services	93,900	42,485	51,415
Other	3,000	430	2,570
Capital Outlay	14,600	10,175	4,425
Total Expenditures	120,000	54,132	65,868
Changes in Fund Balance	(80,000)	(20,764)	59,236
Fund Balance Beginning of Year	145,487	145,487	0
Fund Balance End of Year	\$65,487	\$124,723	\$59,236

Wood County, Ohio  
Adult Probation Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$210,590	\$210,590	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Adult Probation	211,827	203,960	7,867
Personal Services	2,723	2,319	404
Materials and Supplies			
Total Expenditures	214,550	206,279	8,271
Changes in Fund Balance	(3,960)	4,311	8,271
Fund Balance Beginning of Year	28,234	28,234	0
Fund Balance End of Year	\$24,274	\$32,545	\$8,271

Wood County, Ohio  
EMA Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$0	\$698	\$698
Intergovernmental	194,080	229,557	35,477
<b>Total Revenues</b>	<b>194,080</b>	<b>230,255</b>	<b>36,175</b>
<u>Expenditures</u>			
Current:			
Public Safety			
EMA			
Personal Services	212,212	199,615	12,597
Materials and Supplies	5,400	1,716	3,684
Contractual Services	54,872	51,863	3,009
Other	59,615	53,575	6,040
Capital Outlay	36,000	28,050	7,950
<b>Total EMA</b>	<b>368,099</b>	<b>334,819</b>	<b>33,280</b>
EMA Communications			
Contractual Services	2,030	576	1,454
Capital Outlay	10,000	0	10,000
<b>Total EMA Communications</b>	<b>12,030</b>	<b>576</b>	<b>11,454</b>
<b>Total Expenditures</b>	<b>380,129</b>	<b>335,395</b>	<b>44,734</b>
Excess of Revenues Under Expenditures	(186,049)	(105,140)	80,909
<u>Other Financing Sources</u>			
Transfers In	90,065	90,065	0
<b>Changes in Fund Balance</b>	<b>(95,984)</b>	<b>(15,075)</b>	<b>80,909</b>
Fund Balance Beginning of Year	173,575	173,575	0
Prior Year Encumbrances Appropriated	3,517	3,517	0
<b>Fund Balance End of Year</b>	<b>\$81,108</b>	<b>\$162,017</b>	<b>\$80,909</b>



Wood County, Ohio  
Indigent Guardianship Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$13,500	\$13,241	(\$259)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Indigent Guardianship			
Contractual Services	13,000	10,384	2,616
Changes in Fund Balance	500	2,857	2,357
Fund Balance Beginning of Year	18,681	18,681	0
Fund Balance End of Year	\$19,181	\$21,538	\$2,357

Wood County, Ohio  
Computer Legal Research Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,700	\$1,905	\$205
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer Legal Research			
Materials and Supplies	1,000	0	1,000
Changes in Fund Balance	700	1,905	1,205
Fund Balance Beginning of Year	31,115	31,115	0
Fund Balance End of Year	\$31,815	\$33,020	\$1,205

Wood County, Ohio  
 Probate Technology Special Revenue Fund

Schedule of Revenues, Expenditures,  
 and Changes in Fund Balance  
 Budget (Non-GAAP Budgetary Basis) and Actual  
 For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$25,000	\$25,000	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Technology-Probate Court			
Materials and Supplies	7,000	0	7,000
Contractual Services	18,000	0	18,000
Total Expenditures	25,000	0	25,000
Changes in Fund Balance	0	25,000	25,000
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$25,000	\$25,000

Wood County, Ohio  
Clerk of Courts Computerization Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$100,000	\$106,291	\$6,291
Interest	2,000	4,863	2,863
Other	0	280	280
	<hr/>	<hr/>	<hr/>
Total Revenues	102,000	111,434	9,434
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Clerk of Courts			
Capital Outlay	109,591	69,416	40,175
	<hr/>	<hr/>	<hr/>
Changes in Fund Balance	(7,591)	42,018	49,609
Fund Balance Beginning of Year	497,662	497,662	0
Prior Year Encumbrances Appropriated	28,591	28,591	0
	<hr/>	<hr/>	<hr/>
Fund Balance End of Year	<u>\$518,662</u>	<u>\$568,271</u>	<u>\$49,609</u>

Wood County, Ohio  
 Probate Court Computerization Special Revenue Fund

Schedule of Revenues, Expenditures,  
 and Changes in Fund Balance  
 Budget (Non-GAAP Budgetary Basis) and Actual  
 For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$14,200	\$15,020	\$820
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Probate Court			
Capital Outlay	40,000	21,052	18,948
Changes in Fund Balance	(25,800)	(6,032)	19,768
Fund Balance Beginning of Year	142,506	142,506	0
Fund Balance End of Year	\$116,706	\$136,474	\$19,768

Wood County, Ohio  
Ditch Maintenance Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$406,588	\$448,680	\$42,092
Other	1,000	0	(1,000)
Total Revenues	<u>407,588</u>	<u>448,680</u>	<u>41,092</u>
<u>Expenditures</u>			
Current:			
Public Works			
Ditch Maintenance			
Personal Services	47,730	43,148	4,582
Materials and Supplies	50,000	6,133	43,867
Contractual Services	428,754	289,298	139,456
Other	70,323	27,412	42,911
Capital Outlay	5,000	3,270	1,730
Total Expenditures	<u>601,807</u>	<u>369,261</u>	<u>232,546</u>
Changes in Fund Balance	(194,219)	79,419	273,638
Fund Balance Beginning of Year	201,661	201,661	0
Prior Year Encumbrances Appropriated	113	113	0
Fund Balance End of Year	<u><u>\$7,555</u></u>	<u><u>\$281,193</u></u>	<u><u>\$273,638</u></u>

Wood County, Ohio  
Storm Water Management Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$35,000	\$36,803	\$1,803
<u>Expenditures</u>			
Current:			
Public Works:			
Storm Water Management			
Personal Services	55,006	44,395	10,611
Materials and Supplies	3,387	2,047	1,340
Contractual Services	6,580	6,087	493
Other	3,386	3,123	263
Capital Outlay	400	0	400
Total Expenditures	68,759	55,652	13,107
Excess of Revenues			
Under Expenditures	(33,759)	(18,849)	14,910
<u>Other Financing Sources</u>			
Advances In	25,000	26,660	1,660
Changes in Fund Balance	(8,759)	7,811	16,570
Fund Balance Beginning of Year	21,308	21,308	0
Fund Balance End of Year	\$12,549	\$29,119	\$16,570

Wood County, Ohio  
 Probate Conduct of Business Special Revenue Fund

Schedule of Revenues, Expenditures,  
 and Changes in Fund Balance  
 Budget (Non-GAAP Budgetary Basis) and Actual  
 For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$800	\$873	\$73
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Probate Conduct of Business			
Other	2,000	1,615	385
Changes in Fund Balance	(1,200)	(742)	458
Fund Balance Beginning of Year	4,349	4,349	0
Fund Balance End of Year	\$3,149	\$3,607	\$458



Wood County, Ohio  
Domestic Violence Shelter Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Licenses and Permits	\$26,382	\$26,213	(\$169)
<u>Expenditures</u>			
Current:			
Human Services			
Domestic Violence Shelter			
Other	25,982	25,982	0
Changes in Fund Balance	400	231	(169)
Fund Balance Beginning of Year	13,456	13,456	0
Fund Balance End of Year	<u>\$13,856</u>	<u>\$13,687</u>	<u>(\$169)</u>

Wood County, Ohio  
 Legal Research Special Revenue Fund

Schedule of Revenues, Expenditures,  
 and Changes in Fund Balance  
 Budget (Non-GAAP Budgetary Basis) and Actual  
 For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$7,000	\$8,427	\$1,427
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Legal Research			
Materials and Supplies	50,000	0	50,000
Changes in Fund Balance	(43,000)	8,427	51,427
Fund Balance Beginning of Year	114,598	114,598	0
Fund Balance End of Year	\$71,598	\$123,025	\$51,427

Wood County, Ohio  
Bond Retirement Debt Service Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Interest	\$3,375	\$3,375	\$0
Other	618,412	612,665	(5,747)
Total Revenues	<u>621,787</u>	<u>616,040</u>	<u>(5,747)</u>
<u>Expenditures</u>			
Debt Service:			
Principal Retirement	260,000	260,000	0
Interest and Fiscal Charges	286,085	274,322	11,763
Total Expenditures	<u>546,085</u>	<u>534,322</u>	<u>11,763</u>
Excess of Revenues Over Expenditures	<u>75,702</u>	<u>81,718</u>	<u>6,016</u>
<u>Other Financing Sources (Uses)</u>			
General Obligation Bonds Issued	2,665,000	2,665,000	0
Payment to Refunded Bond Escrow Agent	(2,665,000)	(2,665,000)	0
Advances Out	(99,600)	(99,600)	0
Transfers In	20,288	14,038	(6,250)
Total Other Financing Sources (Uses)	<u>(79,312)</u>	<u>(85,562)</u>	<u>(6,250)</u>
Changes in Fund Balance	(3,610)	(3,844)	(234)
Fund Balance Beginning of Year	<u>35,661</u>	<u>35,661</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$32,051</u></u>	<u><u>\$31,817</u></u>	<u><u>(\$234)</u></u>

Wood County, Ohio  
Special Assessment Debt Service Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$11,453	\$11,752	\$299
<u>Expenditures</u>			
Debt Service:			
Interest and Fiscal Charges	9,856	9,856	0
Excess of Revenues Over Expenditures	1,597	1,896	299
<u>Other Financing Sources (Uses)</u>			
Advances In	22,283	22,283	0
Advances Out	(26,926)	(26,926)	0
Transfers In	3,046	3,046	0
Total Other Financing Sources (Uses)	(1,597)	(1,597)	0
Changes in Fund Balance	0	299	299
Fund Balance Beginning of Year	3,227	3,227	0
Fund Balance End of Year	<u>\$3,227</u>	<u>\$3,526</u>	<u>\$299</u>

Wood County, Ohio  
Special Assessment Bond Debt Service Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$430	\$430	\$0
<u>Expenditures</u>	0	0	0
Excess of Revenues Over Expenditures	430	430	0
<u>Other Financing Uses</u>			
Transfers Out	(879)	0	879
Changes in Fund Balance	(449)	430	879
Fund Balance Beginning of Year	278,652	278,652	0
Fund Balance End of Year	\$278,203	\$279,082	\$879

Wood County, Ohio  
Issue I Capital Projects Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$428,698	\$430,026	\$1,328
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	430,026	430,026	0
Changes in Fund Balance	(1,328)	0	1,328
Fund Balance Beginning of Year	0	0	0
Fund Balance (Deficit) End of Year	(\$1,328)	\$0	\$1,328

Wood County, Ohio  
Permanent Improvement Capital Projects Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$0	\$50,000	\$50,000
Other	381,732	391,244	9,512
<b>Total Revenues</b>	<b>381,732</b>	<b>441,244</b>	<b>59,512</b>
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	1,141,815	966,555	175,260
Other	500,000	500,000	0
<b>Total Expenditures</b>	<b>1,641,815</b>	<b>1,466,555</b>	<b>175,260</b>
Excess of Revenues Under Expenditures	(1,260,083)	(1,025,311)	234,772
<u>Other Financing Sources</u>			
Advances In	66,976	66,976	0
Transfers In	1,779,420	1,745,920	(33,500)
<b>Total Other Financing Sources</b>	<b>1,846,396</b>	<b>1,812,896</b>	<b>(33,500)</b>
Changes in Fund Balance	586,313	787,585	201,272
Fund Balance Beginning of Year	4,919,689	4,919,689	0
Prior Year Encumbrances Appropriated	382,395	382,395	0
<b>Fund Balance End of Year</b>	<b>\$5,888,397</b>	<b>\$6,089,669</b>	<b>\$201,272</b>

Wood County, Ohio  
Wood Lane Building Construction Capital Projects Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	509,250	202,967	306,283
Changes in Fund Balance	(509,250)	(202,967)	306,283
Fund Balance Beginning of Year	2,543,080	2,543,080	0
Fund Balance End of Year	\$2,033,830	\$2,340,113	\$306,283



Wood County, Ohio  
Justice Center Capital Projects Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	1,917	1,917	0
Fund Balance End of Year	\$1,917	\$1,917	\$0

Wood County, Ohio  
Health District Construction Capital Projects Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Other	\$0	\$147	\$147
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	55,062	55,062	0
Changes in Fund Balance	(55,062)	(54,915)	147
Fund Balance Beginning of Year	52,386	52,386	0
Prior Year Encumbrances Appropriated	52,262	52,262	0
Fund Balance End of Year	\$49,586	\$49,733	\$147

Wood County, Ohio  
Museum Elevator Capital Projects Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$3,878	\$3,878	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	76,916	76,916	0
Excess of Revenues Under Expenditures	(73,038)	(73,038)	0
<u>Other Financing Uses</u>			
Advances Out	(66,976)	(66,976)	0
Changes in Fund Balance	(140,014)	(140,014)	0
Fund Balance Beginning of Year	93,734	93,734	0
Prior Year Encumbrances Appropriated	46,280	46,280	0
Fund Balance End of Year	\$0	\$0	\$0

Wood County, Ohio  
Construction - Ditches Capital Projects Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$6,652	\$34,748	\$28,096
Other	0	2,856	2,856
<b>Total Revenues</b>	<b>6,652</b>	<b>37,604</b>	<b>30,952</b>
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Personal Services	115,559	31,283	84,276
Materials and Supplies	8,314	0	8,314
Contractual Services	330,542	256,804	73,738
Other	6,775	5,598	1,177
<b>Total Expenditures</b>	<b>461,190</b>	<b>293,685</b>	<b>167,505</b>
Excess of Revenues			
Under Expenditures	(454,538)	(256,081)	198,457
<u>Other Financing Sources (Uses)</u>			
Advances In	233,923	233,923	0
Transfers In	61,906	26,906	(35,000)
Transfers Out	(20,000)	(3,046)	16,954
<b>Total Other Financing Sources (Uses)</b>	<b>275,829</b>	<b>257,783</b>	<b>(18,046)</b>
Changes in Fund Balance	(178,709)	1,702	180,411
Fund Balance Beginning of Year	229,146	229,146	0
Prior Year Encumbrances Appropriated	64,371	64,371	0
<b>Fund Balance End of Year</b>	<b>\$114,808</b>	<b>\$295,219</b>	<b>\$180,411</b>

Wood County, Ohio  
Parks and Open Spaces Capital Projects Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	45,790	45,790	0
Fund Balance End of Year	\$45,790	\$45,790	\$0

Wood County, Ohio  
Carter Road Improvement Capital Projects Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	350,000	350,000	0
Fund Balance End of Year	\$350,000	\$350,000	\$0

Wood County, Ohio  
 Buck Road and Lime City Road Improvement Capital Projects Fund

Schedule of Revenues, Expenditures,  
 and Changes in Fund Balance  
 Budget (Non-GAAP Budgetary Basis) and Actual  
 For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,040,000	\$1,040,000	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	210,000	210,000	0
Changes in Fund Balance	830,000	830,000	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$830,000	\$830,000	\$0

Wood County, Ohio  
Workers' Compensation Retro Reserve Internal Service Fund

Schedule of Revenues, Expenses,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2017

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$546,868	\$526,184	(\$20,684)
Other	287,154	289,119	1,965
Total Revenues	<u>834,022</u>	<u>815,303</u>	<u>(18,719)</u>
<u>Expenses</u>			
Personal Services	850	316	534
Materials and Supplies	200	0	200
Contractual Services	180,349	175,489	4,860
Other	80,970	80,734	236
Claims	184,110	34,769	149,341
Total Expenses	<u>446,479</u>	<u>291,308</u>	<u>155,171</u>
Excess of Revenues Over Expenses	387,543	523,995	136,452
Transfers Out	<u>(105,739)</u>	<u>(105,739)</u>	<u>0</u>
Changes in Fund Balance	281,804	418,256	136,452
Fund Balance Beginning of Year	<u>1,203,491</u>	<u>1,203,491</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$1,485,295</u></u>	<u><u>\$1,621,747</u></u>	<u><u>\$136,452</u></u>



**STATISTICAL  
SECTION**

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Wood County  
Statistical Section

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This part of the County’s comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County’s overall financial health.

**Contents** **Page**

Financial Trends..... S-2

These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time.

Revenue Capacity ..... S-12

These schedules contain information to help the reader assess the County’s most significant local revenue sources.

Debt Capacity..... S-26

These schedules contain information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.

Demographic and Economic Information..... S-32

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County’s financial activities take place.

Operating Information ..... S-34

These schedules contain service data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.

Source: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Wood County, Ohio  
Net Position  
Last Ten Years  
(Accrual Basis of Accounting)

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>Governmental Activities</b>				
Net Investment in Capital Assets	\$92,806,907	\$91,358,571	\$89,791,955	\$83,425,997
Restricted	56,886,216	59,567,923	56,110,178	54,563,511
Unrestricted	<u>20,722,088</u>	<u>19,446,000</u>	<u>17,315,716</u>	<u>12,731,493</u>
<b>Total Governmental Activities Net Position</b>	<u>170,415,211</u>	<u>170,372,494</u>	<u>163,217,849</u>	<u>150,721,001</u>
<b>Business-Type Activities</b>				
Net Investment in Capital Assets	5,201,689	4,269,458	3,272,236	3,431,015
Unrestricted (Deficit)	<u>(5,405,813)</u>	<u>(3,233,053)</u>	<u>(1,696,973)</u>	<u>(2,900,776)</u>
<b>Total Business-Type Activities Net Position</b>	<u>(204,124)</u>	<u>1,036,405</u>	<u>1,575,263</u>	<u>530,239</u>
<b>Primary Government</b>				
Net Investment in Capital Assets	98,008,596	95,628,029	93,064,191	86,857,012
Restricted	56,886,216	59,567,923	56,110,178	54,563,511
Unrestricted	<u>15,316,275</u>	<u>16,212,947</u>	<u>15,618,743</u>	<u>9,830,717</u>
<b>Total Primary Government Net Position</b>	<u>\$170,211,087</u>	<u>\$171,408,899</u>	<u>\$164,793,112</u>	<u>\$151,251,240</u>

Note: The County reported the impact of GASB Statement No. 68 beginning in 2014.

2013	2012	2011	2010	2009	2008
\$84,893,923	\$84,312,793	\$75,203,774	\$76,501,053	\$77,715,468	\$79,137,530
52,572,766	54,642,369	58,204,608	60,983,979	59,173,621	55,271,294
35,657,773	35,721,267	34,455,415	31,794,919	31,055,909	29,994,723
173,124,462	174,676,429	167,863,797	169,279,951	167,944,998	164,403,547
2,370,162	2,327,091	2,095,710	2,188,288	2,454,686	2,871,425
1,385,861	571,514	(963,923)	(1,379,507)	(1,252,939)	(646,596)
3,756,023	2,898,605	1,131,787	808,781	1,201,747	2,224,829
87,264,085	86,639,884	77,299,484	78,689,341	80,170,154	82,008,955
52,572,766	54,642,369	58,204,608	60,983,979	59,173,621	55,271,294
37,043,634	36,292,781	33,491,492	30,415,412	29,802,970	29,348,127
\$176,880,485	\$177,575,034	\$168,995,584	\$170,088,732	\$169,146,745	\$166,628,376

Wood County, Ohio  
Changes in Net Position  
Last Ten Years  
(Accrual Basis of Accounting)

	2017	2016	2015	2014
<u>Expenses</u>				
Governmental Activities				
General Government:				
Legislative and Executive	\$25,314,481	\$21,203,975	\$19,232,702	\$20,343,662
Judicial	9,967,292	9,506,509	9,135,703	8,777,318
Intergovernmental	442,610	415,473	434,643	409,604
Internal Service Fund-External Portion	1,779,240	988,184	2,205,372	4,298,092
Public Safety	10,704,251	10,212,730	10,074,413	9,673,456
Public Works	12,402,958	10,918,605	9,524,192	9,573,020
Health				
Alcohol, Drug Addiction, and Mental Health Services	9,760,009	9,931,455	9,774,175	9,716,799
Other Health	815,601	720,564	679,980	711,286
Human Services				
Job and Family Services	13,337,324	11,627,729	10,774,737	9,946,606
Child Support Enforcement Agency	2,371,051	2,179,207	2,157,530	2,120,968
Developmental Disabilities	23,111,387	27,192,277	28,746,138	27,042,591
Other Human Services	2,818,729	2,710,064	2,777,560	2,705,217
Conservation and Recreation	383,887	355,018	345,998	327,306
Economic Development	1,946,305	1,171,987	1,207,935	1,367,615
Interest and Fiscal Charges	76,880	233,458	250,008	304,459
Total Governmental Activities Expenses	115,232,005	109,367,235	107,321,086	107,317,999
Business-Type Activities				
Building Inspection	1,392,408	1,368,957	965,842	984,502
Nursing Home	7,132,593	7,566,209	6,607,985	6,373,205
Landfill	3,098,865	2,518,359	1,722,959	3,590,123
Total Business-Type Activities Expenses	11,623,866	11,453,525	9,296,786	10,947,830
Total Primary Government Expenses	126,855,871	120,820,760	116,617,872	118,265,829
<u>Program Revenues</u>				
Governmental Activities				
Charges for Services				
General Government:				
Legislative and Executive	5,321,645	5,087,347	4,937,122	5,077,845
Judicial	3,859,657	3,711,660	3,898,815	3,441,592
Internal Service Fund-External Portion	1,937,685	2,500,550	2,515,885	2,183,293
Public Safety	1,454,429	1,459,165	1,096,766	1,000,170
Public Works	8,197,452	6,220,419	7,045,583	7,138,078
Health				
Alcohol, Drug Addiction, and Mental Health Services	20	2,006	23,259	26,795
Other Health	356,879	461,990	346,805	355,153
Human Services				
Job and Family Services	0	0	2,480	0
Child Support Enforcement Agency	447,918	512,008	428,953	358,045
Developmental Disabilities	529,161	475,281	834,825	1,018,654
Other Human Services	544	0	0	0
Economic Development	447,069	456,706	461,302	418,092
Total Charges for Services	22,552,459	20,887,132	21,591,795	21,017,717
Operating Grants, Contributions, and Interest	28,673,731	30,831,863	30,002,981	33,172,569
Capital Grants and Contributions	4,886,515	4,343,709	5,710,722	712,835
Total Governmental Activities Program Revenues	56,112,705	56,062,704	57,305,498	54,903,121

2013	2012	2011	2010	2009	2008
\$18,204,452	\$18,786,699	\$18,688,910	\$19,669,072	\$18,627,790	\$19,240,213
8,672,547	8,649,069	8,751,299	8,849,847	8,418,442	8,560,864
400,546	399,721	399,357	399,154	427,415	426,745
1,858,033	1,820,969	1,555,204	1,760,266	1,335,689	1,455,081
8,126,701	8,521,931	8,477,217	8,549,690	8,636,547	9,079,266
10,420,191	8,684,793	9,533,303	9,285,390	9,893,629	10,471,311
9,939,245	12,125,554	13,467,613	12,848,899	13,959,263	14,119,112
677,821	657,171	641,306	636,379	641,056	666,827
9,139,155	8,474,376	8,455,507	9,549,928	11,838,164	11,914,199
2,191,568	2,087,079	2,051,966	2,112,490	2,028,862	2,061,973
30,627,507	30,504,782	29,236,746	28,699,379	28,275,645	26,311,665
2,609,985	2,642,824	2,751,451	2,849,210	2,721,638	2,701,471
318,888	302,599	284,227	471,532	359,553	321,207
1,191,839	1,154,650	1,086,472	1,076,951	1,072,277	1,630,361
226,594	400,487	376,317	425,681	478,325	513,248
104,605,072	105,212,704	105,756,895	107,183,868	108,714,295	109,473,543
985,714	847,254	902,766	956,702	1,232,919	1,348,482
6,287,551	6,304,977	6,043,274	5,821,926	5,860,729	6,444,440
2,134,518	1,718,498	1,746,552	2,991,937	2,841,440	2,749,867
9,407,783	8,870,729	8,692,592	9,770,565	9,935,088	10,542,789
114,012,855	114,083,433	114,449,487	116,954,433	118,649,383	120,016,332
5,370,747	5,360,790	5,445,183	5,061,643	4,886,825	4,826,384
2,994,903	3,227,779	3,068,059	3,203,519	2,938,898	2,525,625
1,633,382	1,576,476	1,423,050	1,439,627	1,788,588	1,717,965
946,056	847,095	888,290	987,599	1,175,491	1,361,847
6,514,718	6,551,037	5,815,608	6,385,404	7,000,586	7,231,751
4,595	8,343	231	563	961	9,645
331,619	342,314	340,243	334,716	288,918	292,076
0	0	0	0	0	0
414,568	380,214	365,832	375,861	303,991	380,207
1,515,311	1,306,643	1,247,481	1,363,237	1,316,168	1,639,680
0	0	0	0	0	0
403,740	337,435	272,257	287,660	291,111	337,661
20,129,639	19,938,126	18,866,234	19,439,829	19,991,537	20,322,841
32,054,854	34,068,103	37,653,165	38,579,522	42,470,992	39,313,129
1,371,389	8,978,454	630,347	838,328	379,780	836,516
53,555,882	62,984,683	57,149,746	58,857,679	62,842,309	60,472,486

Wood County, Ohio  
Changes in Net Position  
Last Ten Years  
(Accrual Basis of Accounting)  
(continued)

	2017	2016	2015	2014
<b>Business-Type Activities</b>				
<b>Charges for Services</b>				
Building Inspection	\$1,688,796	\$1,547,283	\$1,378,422	\$1,275,451
Nursing Home	5,685,121	5,547,264	6,443,531	6,374,212
Landfill	2,785,611	2,605,318	2,267,270	1,966,639
<b>Total Charges for Services</b>	<b>10,159,528</b>	<b>9,699,865</b>	<b>10,089,223</b>	<b>9,616,302</b>
Operating Grants, Contributions, and Interest	40,000	0	0	0
Capital Grants and Contributions	0	0	0	42,765
<b>Total Business-Type Activities Program Revenues</b>	<b>10,199,528</b>	<b>9,699,865</b>	<b>10,089,223</b>	<b>9,659,067</b>
<b>Total Primary Government Program Revenues</b>	<b>66,312,233</b>	<b>65,762,569</b>	<b>67,394,721</b>	<b>64,562,188</b>
<b><u>Net (Expense) Revenue</u></b>				
Governmental Activities	(59,119,300)	(53,304,531)	(50,015,588)	(52,414,878)
Business-Type Activities	(1,424,338)	(1,753,660)	792,437	(1,288,763)
<b>Total Primary Government Net Expense</b>	<b>(60,543,638)</b>	<b>(55,058,191)</b>	<b>(49,223,151)</b>	<b>(53,703,641)</b>
<b><u>General Revenues and Other Changes in Net Position</u></b>				
<b>Governmental Activities</b>				
<b>Property Taxes Levied for:</b>				
General Operating	6,609,274	6,484,286	6,462,504	5,735,831
Health-Alcohol, Drug Addiction, and Mental Health Services	6,599,673	6,501,743	6,454,959	6,183,058
Human Services-Job and Family Services	3,387,359	219,580	1,558,952	1,586,271
Human Services-Developmental Disabilities	11,794,339	19,117,501	19,163,290	19,028,360
Human Services-Senior Citizens	1,824,941	1,797,368	1,786,665	1,708,277
Conservation and Recreation-Historical Center	140,634	137,947	137,501	122,023
Permissive Sales Taxes	21,728,747	20,918,104	20,639,561	19,910,849
Other Taxes	138,177	130,266	130,201	144,766
Grants and Entitlements not Restricted to Specific Programs	3,396,957	3,290,652	3,401,081	3,248,354
Interest	1,566,658	266,821	1,293,961	1,514,619
Other	2,126,203	2,745,970	1,614,354	1,379,346
Transfers	(150,945)	(1,151,062)	(130,593)	(1,122,794)
<b>Total Governmental Activities</b>	<b>59,162,017</b>	<b>60,459,176</b>	<b>62,512,436</b>	<b>59,438,960</b>
<b>Business-Type Activities</b>				
Interest	0	0	0	0
Other	32,864	63,740	121,994	35,789
Transfers	150,945	1,151,062	130,593	1,122,794
<b>Total Business-Type Activities</b>	<b>183,809</b>	<b>1,214,802</b>	<b>252,587</b>	<b>1,158,583</b>
<b>Total Primary Government</b>	<b>59,345,826</b>	<b>61,673,978</b>	<b>62,765,023</b>	<b>60,597,543</b>
<b><u>Change in Net Position</u></b>				
Governmental Activities	42,717	7,154,645	12,496,848	7,024,082
Business-Type Activities	(1,240,529)	(538,858)	1,045,024	(130,180)
<b>Total Primary Government</b>	<b>(\$1,197,812)</b>	<b>\$6,615,787</b>	<b>\$13,541,872</b>	<b>\$6,893,902</b>

Note: Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015.



2013	2012	2011	2010	2009	2008
\$1,300,226	\$1,042,338	\$1,088,611	\$831,800	\$826,133	\$1,066,728
6,477,381	6,278,660	5,990,056	6,622,150	6,268,999	6,016,219
1,794,680	1,674,118	1,793,624	1,716,662	1,453,155	1,590,067
9,572,287	8,995,116	8,872,291	9,170,612	8,548,287	8,673,014
0	0	0	0	0	0
100,878	16,042	0	30,052	72,105	45,098
9,673,165	9,011,158	8,872,291	9,200,664	8,620,392	8,718,112
63,229,047	71,995,841	66,022,037	68,058,343	71,462,701	69,190,598
(51,049,190)	(42,228,021)	(48,607,149)	(48,326,189)	(45,871,986)	(49,001,057)
265,382	140,429	179,699	(569,901)	(1,314,696)	(1,824,677)
(50,783,808)	(42,087,592)	(48,427,450)	(48,896,090)	(47,186,682)	(50,825,734)
5,688,218	5,654,931	5,911,834	5,965,979	6,067,441	5,973,222
6,121,330	6,080,552	6,141,757	6,150,852	5,486,324	5,402,940
3,034,429	3,128,263	246,375	2,961,720	3,311,411	2,366,748
10,977,624	10,335,897	10,170,679	10,134,153	10,349,223	10,422,886
1,694,372	1,684,442	1,744,844	1,757,919	1,783,074	1,777,339
121,032	120,320	125,778	126,956	130,939	127,089
17,932,912	17,173,175	16,721,733	15,671,971	15,052,960	15,820,157
112,805	112,842	111,339	120,907	119,868	122,094
3,286,328	2,762,356	2,643,316	3,590,082	3,388,424	3,677,155
(291,903)	1,149,526	2,147,839	1,677,641	2,673,090	4,879,252
1,371,197	1,231,725	1,368,804	1,679,896	1,342,297	1,467,910
(551,121)	(393,376)	(143,303)	(176,934)	(291,614)	(412,714)
49,497,223	49,040,653	47,190,995	49,661,142	49,413,437	51,624,078
2	2	4	1	0	0
40,913	1,233,011	0	0	0	0
551,121	393,376	143,303	176,934	291,614	412,714
592,036	1,626,389	143,307	176,935	291,614	412,714
50,089,259	50,667,042	47,334,302	49,838,077	49,705,051	52,036,792
(1,551,967)	6,812,632	(1,416,154)	1,334,953	3,541,451	2,623,021
857,418	1,766,818	323,006	(392,966)	(1,023,082)	(1,411,963)
(\$694,549)	\$8,579,450	(\$1,093,148)	\$941,987	\$2,518,369	\$1,211,058

Wood County, Ohio  
Fund Balance  
Governmental Funds  
Last Ten Years  
(Modified Accrual Basis of Accounting)

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
General Fund				
Reserved	\$0	\$0	\$0	\$0
Unreserved	0	0	0	0
Nonspendable	2,909,299	2,207,862	2,016,046	1,974,427
Restricted	0	0	0	0
Committed	637,889	355,071	0	0
Assigned	10,386,620	9,967,368	8,500,443	8,339,199
Unassigned	20,558,438	19,109,810	18,739,733	15,278,867
Total General Fund	<u>34,492,246</u>	<u>31,640,111</u>	<u>29,256,222</u>	<u>25,592,493</u>
All Other Governmental Funds				
Reserved	0	0	0	0
Unreserved, Reported in				
Special Revenue Funds	0	0	0	0
Debt Service Funds (Deficit)	0	0	0	0
Capital Projects Funds	0	0	0	0
Nonspendable	493,393	539,257	522,558	522,433
Restricted	50,739,807	51,020,553	48,656,232	47,982,520
Committed	350,000	350,000	0	0
Assigned	9,046,848	7,862,710	8,136,953	11,885,955
Unassigned (Deficit)	(554,940)	(526,498)	(446,563)	(531,115)
Total All Other Governmental Funds	<u>60,075,108</u>	<u>59,246,022</u>	<u>56,869,180</u>	<u>59,859,793</u>
Total Governmental Funds	<u>\$94,567,354</u>	<u>\$90,886,133</u>	<u>\$86,125,402</u>	<u>\$85,452,286</u>

Note: The County implemented GASB Statement No. 54 in 2010.

2013	2012	2011	2010	2009	2008
\$0	\$0	\$0	\$0	\$1,293,102	\$1,674,595
0	0	0	0	16,233,818	17,420,864
2,075,644	2,162,627	2,186,934	2,043,465	n/a	n/a
0	0	0	238,605	n/a	n/a
0	0	0	0	n/a	n/a
7,302,320	2,598,978	2,328,060	2,009,846	n/a	n/a
12,744,649	18,337,976	17,724,924	13,274,650	n/a	n/a
22,122,613	23,099,581	22,239,918	17,566,566	17,526,920	19,095,459
0	0	0	0	2,341,441	2,118,560
0	0	0	0	42,610,138	40,809,649
0	0	0	0	34,532	(138,145)
0	0	0	0	10,368,154	8,836,524
423,350	431,001	534,075	704,454	n/a	n/a
41,696,196	38,422,333	48,606,352	48,819,575	n/a	n/a
0	0	0	0	n/a	n/a
11,577,839	11,604,252	11,117,840	10,626,559	n/a	n/a
(634,748)	(670,988)	(1,248,583)	(810,988)	n/a	n/a
53,062,637	49,786,598	59,009,684	59,339,600	55,354,265	51,626,588
\$75,185,250	\$72,886,179	\$81,249,602	\$76,906,166	\$72,881,185	\$70,722,047

Wood County, Ohio  
Changes in Fund Balance  
Governmental Funds  
Last Ten Years  
(Modified Accrual Basis of Accounting)

	2017	2016	2015	2014
<u>Revenues</u>				
Property Taxes	\$30,386,155	\$34,457,510	\$35,478,125	\$34,745,910
Permissive Sales Taxes	21,725,892	20,993,546	20,136,848	19,896,720
Permissive Motor Vehicle License Taxes	4,288,333	4,254,403	4,177,907	4,013,595
Other Taxes	138,177	130,266	130,201	144,766
Charges for Services	12,990,020	10,776,435	11,458,858	11,869,567
Licenses and Permits	522,710	646,082	471,416	481,432
Fines, Costs, and Forfeitures	902,159	809,373	820,245	857,908
Intergovernmental	34,450,537	36,295,951	37,560,812	38,035,895
Special Assessments	495,492	656,349	571,111	517,698
Interest	1,508,970	146,387	1,313,363	1,336,187
Other	2,066,304	2,747,303	1,626,955	1,389,250
<b>Total Revenues</b>	<b>109,474,749</b>	<b>111,913,605</b>	<b>113,745,841</b>	<b>113,288,928</b>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	20,522,196	19,665,035	19,340,889	17,861,032
Judicial	9,556,084	9,346,231	9,065,801	8,472,673
Intergovernmental	442,610	415,473	434,643	409,604
Public Safety	9,433,063	9,380,676	9,307,706	8,551,692
Public Works	9,166,966	8,907,878	9,140,373	9,551,386
Health	10,331,037	10,626,566	10,396,138	10,328,984
Human Services	39,430,061	41,183,246	40,276,938	39,298,483
Conservation and Recreation	322,310	314,693	307,093	288,801
Economic Development	1,913,740	1,160,672	1,212,337	1,363,996
Other	732,796	762,191	548,730	432,426
Capital Outlay	1,820,803	3,590,790	6,349,864	3,017,528
Debt Service:				
Principal Retirement	292,478	282,478	324,478	314,478
Interest and Fiscal Charges	284,178	260,586	267,378	318,163
<b>Total Expenditures</b>	<b>104,248,322</b>	<b>105,896,515</b>	<b>106,972,368</b>	<b>100,209,246</b>
Excess of Revenues Over (Under) Expenditures	5,226,427	6,017,090	6,773,473	13,079,682
<u>Other Financing Sources (Uses)</u>				
General Obligation Bonds Issued	2,665,000	0	0	2,000,000
Premium on Bonds Issued	0	0	0	64,858
Payment to Refunded Bond Escrow Agent	(2,665,000)	0	0	0
OPWC Loans Issued	0	0	0	0
Inception of Capital Lease	0	0	0	0
Transfers In	2,499,500	2,428,346	1,131,162	7,948,949
Transfers Out	(4,044,706)	(3,684,705)	(7,231,519)	(12,826,453)
<b>Total Other Financing Sources (Uses)</b>	<b>(1,545,206)</b>	<b>(1,256,359)</b>	<b>(6,100,357)</b>	<b>(2,812,646)</b>
<b>Changes in Fund Balance</b>	<b>\$3,681,221</b>	<b>\$4,760,731</b>	<b>\$673,116</b>	<b>\$10,267,036</b>
Debt Service as a Percentage of Noncapital Expenditures	0.57%	0.54%	0.61%	0.66%

2013	2012	2011	2010	2009	2008
\$27,549,024	\$27,119,703	\$24,299,941	\$27,338,192	\$26,804,547	\$25,949,558
17,662,029	17,205,173	16,519,667	15,486,671	15,084,917	16,129,904
4,017,682	3,991,296	3,982,973	3,949,165	3,854,097	3,983,158
112,805	112,842	111,339	120,907	119,868	122,094
12,031,057	12,295,410	10,622,340	11,567,676	11,452,059	11,523,765
494,337	426,497	440,772	384,463	410,730	607,209
811,545	833,112	796,987	812,148	459,066	468,456
38,169,740	38,840,544	42,104,547	44,615,184	46,181,659	44,276,058
555,906	801,755	766,680	722,345	1,008,983	1,033,717
(283,113)	1,204,979	1,972,505	1,524,810	2,766,247	4,465,611
1,353,523	1,231,725	1,368,804	1,689,896	1,737,184	2,121,511
<u>102,474,535</u>	<u>104,063,036</u>	<u>102,986,555</u>	<u>108,211,457</u>	<u>109,879,357</u>	<u>110,681,041</u>
16,894,159	16,784,422	17,180,532	17,754,175	18,020,261	18,985,464
8,480,566	8,393,890	8,584,152	8,589,281	8,231,182	8,294,740
400,546	399,721	399,357	399,154	427,415	426,745
8,862,303	8,351,023	8,246,039	8,154,157	8,321,424	8,666,591
9,176,663	10,140,819	8,106,562	7,906,046	9,121,901	12,777,994
10,517,831	12,747,214	14,021,344	13,411,213	14,512,281	14,715,766
39,322,692	49,713,601	41,454,753	41,908,394	44,170,694	42,008,293
278,754	273,419	292,725	305,233	304,312	292,561
1,191,256	1,170,776	1,081,278	1,052,286	1,070,029	1,617,825
494,264	506,911	489,830	399,657	383,069	426,933
2,562,581	2,401,678	1,807,739	2,334,574	1,515,141	2,792,539
734,478	754,593	742,997	971,455	927,815	895,259
247,976	284,924	320,043	370,658	423,081	457,753
<u>99,164,069</u>	<u>111,922,991</u>	<u>102,727,351</u>	<u>103,556,283</u>	<u>107,428,605</u>	<u>112,358,463</u>
<u>3,310,466</u>	<u>(7,859,955)</u>	<u>259,204</u>	<u>4,655,174</u>	<u>2,450,752</u>	<u>(1,677,422)</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	324,779	0	0	0	0
0	0	0	0	0	231,009
2,496,192	2,676,139	7,401,796	2,600,348	4,029,035	3,473,113
<u>(3,507,587)</u>	<u>(3,504,386)</u>	<u>(3,317,564)</u>	<u>(3,230,541)</u>	<u>(4,320,649)</u>	<u>(3,885,827)</u>
<u>(1,011,395)</u>	<u>(503,468)</u>	<u>4,084,232</u>	<u>(630,193)</u>	<u>(291,614)</u>	<u>(181,705)</u>
<u>\$2,299,071</u>	<u>(\$8,363,423)</u>	<u>\$4,343,436</u>	<u>\$4,024,981</u>	<u>\$2,159,138</u>	<u>(\$1,859,127)</u>
1.01%	1.11%	1.07%	1.34%	1.29%	1.29%

Wood County, Ohio  
Assessed and Estimated Actual Value of Taxable Property  
Last Ten Years

Year	Real Property			Public Utility Personal Property	
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/Industrial Public Utility			
2017	\$2,256,712,500	\$698,386,010	\$8,443,138,600	\$153,054,240	\$173,925,273
2016	2,232,617,420	686,164,160	8,339,375,942	140,069,080	159,169,409
2015	2,218,126,950	688,817,870	8,305,556,628	125,882,310	143,048,080
2014	1,998,472,010	686,203,550	7,670,501,600	86,909,430	98,760,716
2013	1,983,571,020	680,256,760	7,610,936,514	81,492,340	92,604,932
2012	1,976,399,020	653,783,570	7,514,807,400	75,882,730	86,230,375
2011	2,088,328,050	703,517,610	7,976,701,885	72,328,340	82,191,295
2010	2,084,674,650	710,407,110	7,985,947,885	69,271,320	78,717,409
2009	2,074,054,730	680,548,860	7,870,295,971	69,227,410	78,667,511
2008	2,013,382,050	658,682,600	7,634,470,428	70,298,130	79,884,239

Source: Wood County Auditor

- (1) Since each type of property has its own direct rate, a weighted average of the separate rates is presented. See S-14 for the direct rate by property type.

Note: Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated actual value. Personal property tax was assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of actual value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent of actual value for machinery and equipment and 23 percent for inventory. The general business tangible personal property tax has been phased out. During the phase out period, the assessment percentage was 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four-year phase out on the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes have been levied or collected since 2010.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, 2 1/2 percent, and homestead exemptions before being billed.

Tangible Personal Property		Total		Ratio of Assessed to Actual Value	Weighted Average Tax Rate (1)
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
\$0	\$0	\$3,108,152,750	\$8,617,063,873	36.07%	\$12.06
0	0	3,058,850,660	8,498,545,351	35.99	13.58
0	0	3,032,827,130	8,448,604,708	35.90	14.18
0	0	2,771,584,990	7,769,262,316	35.67	15.04
0	0	2,745,320,120	7,703,541,446	35.64	12.72
0	0	2,706,065,320	7,601,037,775	35.60	12.69
0	0	2,864,174,000	8,058,893,180	35.54	10.94
3,356,260	3,356,260	2,867,709,340	8,068,021,554	35.54	12.17
6,708,210	6,708,210	2,830,539,210	7,955,671,692	35.58	11.80
6,809,423	108,950,768	2,749,172,203	7,823,305,435	35.14	10.99

Wood County, Ohio  
Property Tax Rates - Direct and Overlapping Governments  
(Per \$1,000 of Assessed Value)  
Last Ten Years

	2017	2016	2015	2014
<b>Voted Millage</b>				
Alcohol, Drug Addiction, and Mental Health Services				
Effective Millage Rates				
Residential/Agricultural	\$2.2495	\$2.2518	\$2.2532	\$2.4997
Commerical/Industrial	2.6000	2.6000	2.6000	2.6000
Tangible/Public Utility Personal	2.6000	2.6000	2.6000	2.6000
Job and Family Services				
Effective Millage Rates				
Residential/Agricultural	1.1699	0.0000	0.5859	0.6500
Commerical/Industrial	1.3000	0.0000	0.6500	0.6500
Tangible/Public Utility Personal	1.3000	0.0000	0.6500	0.6500
Developmental Disabilities				
Effective Millage Rates				
Residential/Agricultural	3.6249	6.2862	6.2902	6.9781
Commerical/Industrial	4.9460	7.8658	7.8552	7.8054
Tangible/Public Utility Personal	6.7000	9.6500	9.6500	9.6500
Commission on Aging				
Effective Millage Rates				
Residential/Agricultural	0.6299	0.6306	0.6310	0.7000
Commerical/Industrial	0.7000	0.7000	0.7000	0.7000
Tangible/Public Utility Personal	0.7000	0.7000	0.7000	0.7000
Park District				
Effective Millage Rates				
Residential/Agricultural	0.8999	0.9009	0.9014	1.0000
Commerical/Industrial	1.0000	1.0000	1.0000	1.0000
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000
General Health District				
Effective Millage Rates				
Residential/Agricultural	0.4497	0.4501	0.4504	0.5000
Commerical/Industrial	0.5000	0.5000	0.5000	0.5000
Tangible/Public Utility Personal	0.5000	0.5000	0.5000	0.5000
<b>Total Voted Millage</b>				
Total Effective Voted Millage by Type of Property				
Residential/Agricultural	9.0238	10.5196	11.1121	12.3278
Commerical/Industrial	11.0460	12.6658	13.3052	13.2554
Tangible/Public Utility Personal	12.8000	14.4500	15.1000	15.1000
<b>Unvoted Millage</b>				
General Fund				
	2.3500	2.3500	2.3500	2.3500
Historical Society				
	0.0500	0.0500	0.0500	0.0500
<b>Total Unvoted Millage</b>				
	2.4000	2.4000	2.4000	2.4000
<b>Total Wood County (Total Direct Rate)</b>				
Effective Millage Rates				
Residential/Agricultural	11.4238	12.9196	13.5121	14.7278
Commerical/Industrial	13.4460	15.0658	15.7052	15.6554
Tangible/Public Utility Personal	15.2000	16.8500	17.5000	17.5000
<b>Total Weighted Average Tax Rate</b>				
	12.0641	13.5811	14.1758	15.0444



2013	2012	2011	2010	2009	2008
\$2.4983	\$2.4960	\$2.4035	\$2.4009	\$2.0510	\$2.0912
2.6000	2.6000	2.1959	2.4516	2.1065	2.1094
2.6000	2.6000	2.6000	2.6000	2.6000	2.6000
1.3000	1.3000	0.0000	1.2796	1.2750	0.8684
1.3000	1.3000	0.0000	1.3000	1.2982	0.8723
1.3000	1.3000	0.0000	1.3000	1.3000	1.3000
4.0245	4.0182	3.7698	3.7627	3.7491	3.8228
4.8044	4.7309	4.3849	4.2553	4.2106	4.2165
6.7000	6.7000	6.7000	6.7000	6.7000	6.7000
0.7000	0.7000	0.6903	0.6890	0.6865	0.7000
0.7000	0.7000	0.7000	0.7000	0.6990	0.7000
0.7000	0.7000	0.7000	0.7000	0.7000	0.7000
1.0000	1.0000	0.9862	0.9843	0.9807	0.4676
1.0000	1.0000	1.0000	1.0000	0.9986	0.4697
1.0000	1.0000	1.0000	1.0000	1.0000	0.7000
0.5000	0.5000	0.4177	0.4170	0.4155	0.4236
0.5000	0.5000	0.4518	0.4383	0.4342	0.4349
0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
10.0228	10.0142	8.2675	9.5335	9.1578	8.3736
10.9044	10.8309	8.7326	10.1452	9.7471	8.8028
12.8000	12.8000	11.5000	12.8000	12.8000	12.5000
2.3500	2.3500	2.3500	2.3500	2.3500	2.3500
0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
2.4000	2.4000	2.4000	2.4000	2.4000	2.4000
12.4228	12.4142	10.6675	11.9334	11.5578	10.7736
13.3044	13.2309	11.4326	12.5451	12.1471	11.2028
15.2000	15.2000	13.9000	15.2000	15.2000	14.9000
12.7237	12.6896	10.9370	12.1678	11.7972	10.9921

(continued)

Wood County, Ohio  
Property Tax Rates - Direct and Overlapping Governments  
(Per \$1,000 of Assessed Value)  
Last Ten Years  
(continued)

	2017	2016	2015	2014
School Districts				
Bowling Green CSD	\$57.5000	\$57.5000	\$57.5500	\$58.0000
Eastwood LSD	34.6500	33.1500	37.9000	39.6000
Elmwood LSD	36.9000	36.9000	36.9000	37.3000
Fostoria CSD	60.0200	59.5700	59.7600	63.5100
Lake LSD	62.5900	62.9400	63.4400	63.4400
North Baltimore LSD	54.9000	55.3000	55.1500	56.9500
Northwood LSD	82.6500	81.2500	79.8150	76.8150
Otsego LSD	46.2000	47.0000	46.8500	49.2000
Perrysburg EVSD	72.9000	73.3000	71.6500	71.2000
Rossford EVSD	69.6000	58.2000	52.3000	52.3000
Out-of-County School Districts				
Anthony Wayne LSD	73.7800	71.3000	71.3000	71.6000
Gibsonburg EVSD	49.7000	49.7000	50.5000	51.9000
Lakota LSD	40.0000	42.7000	42.7000	42.7000
McComb LSD	33.0100	33.1200	33.1400	33.7900
Patrick Henry LSD	40.6300	40.8300	45.4500	45.9500
Joint Vocational School Districts				
Four County JVSD	4.2000	3.2000	3.2000	3.2000
Penta County JVSD	3.2000	3.2000	3.2000	3.2000
Vanguard JVSD	1.6000	1.6000	1.6000	1.6000
Corporations				
Bairdstown Village	2.4000	2.4000	2.4000	2.4000
Bloomdale Village	5.7000	5.7000	5.7000	5.7000
Bowling Green City	6.2000	5.6000	5.6000	5.6000
Bradner Village	10.0000	9.9000	9.9000	10.3000
Custar Village	6.2000	6.2000	6.2000	6.2000
Cygnets Village	2.4000	2.4000	2.4000	2.4000
Fostoria City	4.3000	4.3000	4.3000	4.3000
Grand Rapids Village	4.1000	4.1000	4.1000	4.1000
Haskins Village	9.5000	9.5000	9.5000	9.5000
Hoytville Village	4.0000	4.0000	4.0000	4.0000
Jerry City Village	5.0000	8.5000	8.5000	8.5000
Luckey Village	6.5000	6.5000	6.5000	6.5000
Millbury Village	5.8000	5.8000	5.5000	5.8000
Milton Center Village	10.0000	10.0000	10.0000	10.0000
North Baltimore Village	5.5000	5.3000	5.4000	5.6000
Northwood City	1.6000	1.6000	1.6000	1.6000
Pemberville Village	1.8000	1.8000	1.8000	1.8000
Perrysburg City	6.3000	6.3000	6.3000	6.5000
Portage Village	2.2000	2.2000	2.2000	2.2000
Risingsun Village	14.0000	14.0000	14.0000	13.5000
Rossford City	7.7000	7.7000	7.7000	7.7000
Tontogany Village	1.2000	1.2000	1.2000	1.2000
Walbridge Village	1.7000	1.7000	1.7000	1.7000
Wayne Village	11.7000	11.7000	11.7000	11.7000
West Millgrove Village	12.4000	12.4000	12.4000	12.4000
Weston Village	4.3000	4.3000	4.3000	4.3000

2013	2012	2011	2010	2009	2008
\$57.6500	\$56.8000	\$57.7000	\$56.1500	\$56.1500	\$56.1500
39.9000	40.3000	38.9000	39.9500	40.0500	40.2000
37.4500	37.4000	37.7000	37.7000	37.3000	36.8000
60.0000	58.5800	58.3100	57.6900	60.1600	60.1600
63.5900	57.0900	56.2100	56.6100	56.8100	58.7500
56.3000	59.1000	57.1000	55.7700	51.5000	51.6000
77.6650	79.4150	78.3150	78.3150	80.2000	71.7000
46.6000	47.1500	47.3500	47.3500	48.6500	48.8500
69.8500	66.5000	63.7300	63.9300	63.3800	61.6400
52.3000	52.3000	52.3000	52.3000	52.3000	52.3000
67.1000	66.8000	66.8000	66.8000	66.7000	66.8000
51.9000	51.9000	51.9000	52.1000	52.2000	52.2000
42.7000	42.7000	42.7000	42.7000	42.9000	42.9000
34.2800	34.3000	35.5500	33.2800	34.6900	34.7800
45.9500	41.3100	41.3100	41.3100	41.3100	41.3100
3.2000	3.2000	3.2000	3.2000	3.2000	3.2000
3.2000	3.2000	3.2000	3.2000	3.2000	3.2000
1.6000	1.6000	1.6000	1.6000	1.6000	1.6000
2.4000	2.4000	2.4000	2.4000	2.4000	2.4000
5.7000	5.7000	5.7000	5.7000	5.7000	5.7000
5.6000	5.0000	5.0000	5.0000	5.0000	5.0000
8.2000	8.8000	8.8000	8.8000	8.2000	8.5000
6.2000	6.2000	6.2000	6.2000	6.2000	6.2000
2.4000	2.4000	2.4000	2.4000	2.4000	2.4000
4.3000	4.3000	4.3000	4.3000	4.3000	4.3000
4.1000	4.1000	4.1000	4.1000	4.1000	4.1000
9.5000	9.5000	9.5000	9.5000	9.5000	7.2000
4.0000	4.0000	4.0000	4.0000	4.0000	4.0000
8.5000	8.5000	8.5000	8.5000	8.5000	8.5000
6.5000	6.5000	6.5000	6.5000	6.5000	6.5000
5.8000	3.4000	3.4000	3.4000	3.4000	3.4000
10.0000	10.0000	10.0000	10.0000	10.0000	10.0000
5.5000	4.9000	4.9000	4.9000	4.9000	5.7500
1.6000	1.6000	1.6000	1.6000	1.6000	1.6000
1.8000	1.8000	1.8000	1.8000	1.8000	1.8000
5.6500	5.2500	5.2500	5.2500	5.7500	5.5500
2.2000	2.2000	2.2000	2.2000	2.2000	2.2000
13.5000	13.5000	13.5000	13.5000	13.5000	13.5000
7.7000	7.7000	7.7000	7.7000	7.7000	7.7000
1.2000	1.2000	1.2000	1.2000	1.2000	1.2000
1.7000	1.7000	1.7000	1.7000	1.7000	1.7000
11.7000	11.7000	11.7000	11.7000	11.7000	11.7000
12.4000	12.4000	12.4000	12.4000	12.4000	12.4000
4.3000	4.3000	4.3000	4.3000	4.3000	3.6000

(continued)

Wood County, Ohio  
Property Tax Rates - Direct and Overlapping Governments  
(Per \$1,000 of Assessed Value)  
Last Ten Years  
(continued)

	2017	2016	2015	2014
Townships				
Bloom	\$6.5000	\$6.5000	\$6.5000	\$6.5000
Center	5.8000	5.8000	5.8000	5.8000
Freedom	9.0000	9.0000	9.0000	9.0000
Grand Rapids	7.7500	7.7500	7.7500	7.7500
Henry	7.7000	7.7000	7.7000	7.7000
Jackson	9.9500	10.9500	10.9500	10.9500
Lake	15.2000	15.2000	15.2000	15.2000
Liberty	4.4500	4.4500	4.4500	4.4500
Middleton	11.6000	11.6000	11.6000	8.6000
Milton	8.2000	8.2000	8.2000	8.2000
Montgomery	6.9000	6.9000	6.9000	6.9000
Perry	6.1000	6.1000	6.2000	6.1000
Perrysburg	20.6000	18.6000	18.6000	18.6000
Plain	4.9000	4.9000	4.9000	4.9000
Portage	5.4000	5.4000	5.4000	4.4000
Troy	7.4000	7.4000	7.4000	7.4000
Washington	6.4000	6.4000	6.4000	6.4000
Webster	5.7000	5.7000	5.7000	5.7000
Weston	8.4000	8.4000	8.4000	8.4000
Other Units				
Central Joint Fire District	3.5000	3.5000	3.5000	3.5000
Kaubisch Memorial Public Library	1.5000	1.5000	1.5000	1.5000
Mid County Ambulance District	5.5000	2.0000	2.0000	2.0000
North Baltimore Public Library	1.9500	1.9500	1.9500	1.9500
Northwest EMS District	6.0000	6.0000	4.0000	4.0000
Pemberville Public Library	0.8000	0.8000	0.8000	0.0000
Rossford Public Library	1.0000	1.0000	1.0000	1.0000
Seneca County Health District	0.3000	0.3000	0.3000	0.3000
TARTA	2.5000	2.5000	2.5000	2.5000
Way Library	1.9000	1.5000	1.5000	1.5000
Wayne Library	1.0000	1.0000	1.0000	0.0000
Wood County District Public Library	1.0600	1.0600	1.0800	1.1000

Source: Wood County Auditor

Note: The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Overlapping rates are those of local governments that apply to property owners within Wood County. Not all overlapping rates apply to all County property owners. Property tax rates for all overlapping governments are based on the original voted levy.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

2013	2012	2011	2010	2009	2008
\$6.5000	\$6.5000	\$9.3000	\$9.3000	\$9.3000	\$9.3000
5.8000	5.8000	5.8000	5.8000	5.8000	5.8000
8.0000	8.0000	8.0000	8.0000	8.0000	8.0000
5.4000	5.4000	5.4000	5.4000	5.4000	5.4000
7.7000	7.7000	7.7000	7.7000	7.7000	7.7000
10.7000	10.7000	10.7000	7.7000	7.7000	7.7000
15.2000	15.2000	15.2000	15.2000	15.2000	15.2000
4.4500	4.4500	4.4500	4.4500	4.4500	5.2000
11.6000	9.6000	11.6000	10.4000	11.2000	11.2000
8.2000	8.2000	8.2000	8.2000	8.2000	7.6000
6.9000	6.9000	6.9000	6.9000	6.9000	6.9000
6.1000	6.1000	6.1000	6.1000	6.1000	6.1000
18.6000	14.6000	14.6000	14.6000	14.6000	14.6000
4.9000	4.9000	4.9000	4.9000	4.9000	4.9000
4.4000	4.4000	4.4000	4.4000	4.4000	4.4000
7.4000	7.4000	7.4000	7.4000	7.4000	7.4000
6.4000	6.4000	6.4000	6.4000	6.4000	6.9500
5.7000	5.7000	5.7000	5.7000	5.7000	5.5000
8.4000	8.4000	8.4000	8.4000	8.4000	9.4000
3.5000	3.5000	3.5000	3.5000	3.5000	3.5000
1.5000	1.5000	0.0000	0.0000	0.0000	0.0000
2.0000	2.0000	2.0000	2.0000	2.0000	2.0000
1.9500	1.9500	1.9500	0.0000	0.0000	0.0000
4.0000	4.0000	4.0000	3.5000	4.0000	4.0000
0.0000	1.0000	1.0000	1.0000	1.0000	1.0000
1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
0.3000	0.3000	0.3000	0.3000	0.3000	0.3000
2.5000	2.5000	2.5000	2.5000	2.5000	2.5000
1.5000	1.5000	1.5000	1.5000	1.5000	1.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
1.1000	1.1000	1.1000	0.3100	0.3700	0.1700

Wood County, Ohio  
Property Tax Levies and Collections - Real and Public Utility Real Property Taxes  
Last Ten Years

Year	Current Taxes Levied (1)	Current Taxes Collected	Percentage of Current Taxes Collected to Current Levy	Delinquent Taxes Collected	Total Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2017	\$36,002,277	\$35,308,161	98.07%	\$892,781	\$36,200,942	100.55%	\$870,585	2.42%
2016	39,956,592	39,388,795	98.58	890,465	40,279,260	100.81	984,583	2.46
2015	41,506,534	40,596,945	97.81	878,667	41,475,612	99.93	1,268,704	3.06
2014	40,080,833	40,078,980	100.00	1,075,981	41,154,961	102.68	1,276,489	3.18
2013	33,419,357	32,636,869	97.66	1,007,315	33,644,184	100.67	1,343,730	4.02
2012	32,993,785	32,065,756	97.19	966,718	33,032,474	100.12	1,572,013	4.76
2011	30,086,313	29,259,767	97.25	1,031,842	30,291,609	100.68	1,442,212	4.79
2010	33,530,847	32,403,391	96.64	1,316,304	33,719,695	100.56	1,718,322	5.12
2009	32,084,315	30,909,038	96.34	900,909	31,809,947	99.14	1,792,712	5.59
2008	28,949,570	28,019,097	96.79	882,275	28,901,372	99.83	1,374,225	4.75

Source: Wood County Auditor

(1) State reimbursement of rollback and homestead exemptions are included.

Note: The County's current reporting system does not track delinquent tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

Wood County, Ohio  
Property Tax Levies and Collections - Tangible Personal Property Taxes  
Last Ten Years

Year	Current Taxes Levied (1)	Current and Delinquent Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2017	\$0	\$0	n/a	\$79,057	n/a
2016	0	0	n/a	79,057	n/a
2015	0	1,205	n/a	79,057	n/a
2014	0	44,426	n/a	80,262	n/a
2013	0	10,663	n/a	25,200	n/a
2012	0	34,531	n/a	35,868	n/a
2011	0	55,613	n/a	34,579	n/a
2010	0	110,392	n/a	149,876	n/a
2009	994,746	851,789	85.63	142,957	14.37
2008	2,467,091	1,455,807	59.01	1,011,285	40.99

Source: Wood County Auditor

(1) The \$10,000 personal property exemption is included.

Note: The County's current reporting system does not track delinquent tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

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Wood County, Ohio  
Principal Taxpayers  
Current Year and Nine Years Ago

Taxpayer	Type of Business	2017			2008		
		Total Assessed Valuation	Rank	Percent of Total Assessed Valuation	Total Assessed Valuation	Rank	Percent of Total Assessed Valuation
Toledo Edison Company First Energy	Utility	\$45,526,020	1	1.46%	\$28,761,410	1	1.04%
Troy Energy LLC	Utility	43,212,380	2	1.39			
American Transmission Systems, Inc.	Utility	34,174,040	3	1.10			
Columbia Gas of Ohio, Inc.	Utility	15,654,630	4	0.51			
First Solar, Inc.	Manufacturer	10,001,600	5	0.32			
Waltrust/Walgreen Company	Retail	9,051,430	6	0.29			
Ohio Power Company	Utility	8,458,130	7	0.27			
Hancock Wood Electric Cooperative	Utility	8,155,230	8	0.26			
Edward Rose Development Co. LLC	Commercial	7,726,290	9	0.25			
Perrysburg Apartment Investment LLC	Commercial	7,128,170	10	0.23			
Fiat Chrysler Automobiles	Manufacturer				19,689,520	2	0.72
Meijer, Inc.	Retail				10,310,730	3	0.38
Levis Commons LLC	Retail				10,288,140	4	0.37
OI Levis Park STS, Inc.	Commercial				10,228,610	5	0.37
Cooper Standard Automotive	Manufacturer				9,721,290	6	0.35
Ramco Auburn Crossroads Spe LLC	Commercial				9,508,290	7	0.35
Beatrice Hunt Wesson	Processor				8,111,660	8	0.30
Corporate Properties/Prefinish Metals/ Walbridge Coatings	Industrial				7,666,975	9	0.28
CSX Railroad	Railroad				7,543,980	10	0.27
Total Principal Taxpayers		<u>189,087,920</u>		<u>6.08</u>	<u>121,830,605</u>		<u>4.43</u>
All Other Taxpayers		<u>2,919,064,830</u>		<u>93.92</u>	<u>2,627,341,598</u>		<u>95.57</u>
Total County Assessed Value		<u><u>\$3,108,152,750</u></u>		<u><u>100.00%</u></u>	<u><u>\$2,749,172,203</u></u>		<u><u>100.00%</u></u>

Wood County, Ohio  
Taxable Sales by Type  
Last Ten Years

	2017	2016	2015	2014
Sales Tax Payments	\$4,241,383	\$3,970,171	\$3,800,973	\$4,179,795
Direct Pay Tax Return Payments	781,217	1,130,608	1,203,834	982,242
Seller's Use Tax Return Payments	3,197,093	2,628,601	2,283,312	2,025,086
Consumer's Use Tax Return Payments	1,025,896	851,294	806,454	837,733
Motor Vehicle Tax Payments	2,708,389	2,666,412	2,824,684	2,452,822
Non-Resident Motor Vehicle Tax Payments	106,279	86,380	86,960	78,396
Watercraft and Outboard Motors	43,175	39,655	32,227	34,880
Non-Resident Watercraft	9,796	8,051	4,484	6,202
Department of Liquor Control	70,525	73,249	69,060	63,008
Sales Tax on Motor Vehicle Fuel Refunds	2,517	3,254	3,706	3,981
Sales/Use Tax Voluntary Payments	48,234	27,594	39,487	645,934
Statewide Master Numbers	7,534,817	7,467,662	7,300,810	7,093,189
Sales/Use Tax Assessment Payments	74,916	54,243	77,275	104,222
Streamlined Sales Tax Payments	38,568	27,847	23,187	23,136
Use Tax Amnesty Payments	5,132	55	83	195
Transient Sales	2,056,295	2,288,235	2,162,009	1,605,447
Certified Assessment Payments	74,311	67,690	121,590	4,801
Audit Payments	16,681	31,923	98,051	59,058
Administrative Rotary Fund Fee	(219,482)	(211,294)	(208,480)	(201,120)
Sales/Use Tax Refunds Approved	(86,995)	(293,526)	(90,145)	(87,841)
Destination Sourcing Adjustment	0	0	0	(317)
<b>Total</b>	<b>\$21,728,747</b>	<b>\$20,918,104</b>	<b>\$20,639,561</b>	<b>\$19,910,849</b>
Sales Tax Rate	1.00%	1.00%	1.00%	1.00%

Source: Ohio Department of Taxation

Note: Sales tax is remitted to the Ohio Department of Taxation. The portion pertaining to the County is remitted on a monthly basis approximately three months after collection at the source.

Information for the principal taxpayers is not provided to the County by the Ohio Department of Taxation.

n/a- not applicable

2013	2012	2011	2010	2009	2008
\$5,291,688	\$4,919,675	\$4,867,155	\$4,762,269	\$4,366,899	\$4,597,764
655,719	639,665	630,194	520,918	416,821	356,325
1,858,930	1,562,474	1,643,227	1,509,535	1,539,045	1,661,557
777,193	784,313	694,180	539,314	536,635	618,751
2,247,636	2,174,873	2,059,294	1,872,446	1,813,968	1,826,927
75,702	71,630	68,135	64,819	49,137	41,660
28,366	28,859	22,126	20,804	23,665	33,047
n/a	n/a	n/a	n/a	n/a	n/a
60,363	57,791	53,402	49,754	47,911	45,066
2,702	2,831	1,367	1,436	1,363	1,501
28,480	41,835	12,807	27,982	16,870	9,790
7,101,018	7,042,121	6,791,589	6,487,873	6,358,994	6,711,561
65,418	79,438	78,386	68,943	79,924	111,249
18,905	20,903	19,764	8,465	8,255	5,220
32,355	11,014	2,370	0	0	0
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
(181,140)	(173,466)	(168,906)	(158,303)	(152,050)	(159,808)
(130,423)	(90,781)	(53,357)	(104,284)	(54,477)	(39,549)
0	0	0	0	0	(904)
<u>\$17,932,912</u>	<u>\$17,173,175</u>	<u>\$16,721,733</u>	<u>\$15,671,971</u>	<u>\$15,052,960</u>	<u>\$15,820,157</u>
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%

Wood County, Ohio  
Ratio of Outstanding Debt by Type  
Last Ten Years

Year	Governmental Activities				Business-Type Activities		Total Primary Government
	General Obligation Bonds	Special Assessment Bonds	Capital Leases	OPWC Loans	General Obligation Bonds	Capital Leases	
2017	\$4,551,644	\$0	\$0	\$162,389	\$910,000	\$1,010,837	\$6,634,870
2016	5,014,081	0	0	194,867	945,000	1,255,879	7,409,827
2015	5,284,981	0	0	227,345	980,000	1,497,411	7,989,737
2014	5,596,170	2,000	0	259,823	0	1,365,667	7,223,660
2013	3,780,365	54,000	0	292,301	0	1,393,611	5,520,277
2012	4,393,986	161,000	0	324,779	45,000	1,125,753	6,050,518
2011	5,012,915	268,000	47,593	0	175,936	923,614	6,428,058
2010	5,483,481	375,000	93,590	0	352,316	1,147,726	7,452,113
2009	5,995,233	737,000	138,045	0	513,729	1,150,934	8,534,941
2008	6,481,987	1,079,000	183,860	0	675,141	1,128,054	9,548,042

Source: Wood County Auditor

(1) See Schedule on S-32 for population and personal income.

<u>Per Capita (1)</u>	<u>Percentage of Personal Income (1)</u>
\$50.85	0.12%
56.90	0.13
61.59	0.15
55.74	0.14
42.71	0.11
47.20	0.13
50.87	0.15
59.39	0.17
68.07	0.20
76.18	0.23

Wood County, Ohio  
Ratio of General Bonded Debt Outstanding (1)  
Last Ten Years

Year	General Obligation Bonds	Ratio of General Bonded Debt to Estimated Actual Value (2)	Bonded Debt Per Capita (3)
2017	\$5,461,644	0.06%	\$41.85
2016	5,959,081	0.07	45.76
2015	6,264,981	0.07	48.29
2014	5,596,170	0.07	43.18
2013	3,780,365	0.05	29.25
2012	4,438,986	0.06	34.63
2011	5,188,851	0.06	41.07
2010	5,835,797	0.07	46.50
2009	6,508,962	0.08	51.91
2008	7,157,128	0.09	57.10

Source: Wood County Auditor

(1) Includes general obligation bonds only.

(2) See Schedule on S-13 for estimated actual value.

(3) See Schedule on S-32 for population.

Note: Resources have not been externally restricted for the repayment of debt.

Wood County, Ohio  
 Computation of Direct and Overlapping Debt  
 for Governmental Activities

Jurisdiction	General Obligation Debt Outstanding	Percentage Applicable to County (1)	Amount Applicable to County
The County	\$4,714,033	100.00%	\$4,714,033
All Villages, Townships, and Cities wholly within the County	25,586,722	100.00	25,586,722
City of Fostoria	53,475	10.39	5,557
All School Districts wholly within the County	158,182,013	100.00	158,182,013
Anthony Wayne LSD	62,686,140	2.96	1,852,783
Bowling Green CSD	22,660,000	99.94	22,647,066
Elmwood LSD	3,749,999	97.27	3,647,568
Fostoria CSD	9,375,000	23.82	2,233,048
Four County JVSD	3,255,000	0.12	3,967
Gibsonburg EVSD	2,238,143	1.71	38,303
Lake LSD	7,316,454	99.57	7,284,864
Lakota LSD	15,255,000	23.02	3,511,892
McComb LSD	270,000	26.75	72,226
North Baltimore LSD	8,899,307	99.79	8,881,063
Otsego LSD	14,978,519	84.40	12,641,208
Patrick Henry LSD	12,531,667	2.19	274,494
Penta JVSD	32,960,000	48.84	16,096,234
Vanguard JVSD	3,290,000	2.73	89,763
Total Overlapping Debt	<u>\$383,287,439</u>		<u>263,048,771</u>
Total Direct and Overlapping Debt			<u>\$267,762,804</u>

Source: Wood County Auditor

(1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the political subdivision. The valuations used were for the 2017 tax year.

Wood County, Ohio  
Computation of Legal Debt Margin  
Last Ten Years

	2017	2016	2015	2014
Total Assessed Valuation	<u>\$3,108,152,750</u>	<u>\$3,058,850,660</u>	<u>\$3,032,827,130</u>	<u>\$2,771,584,990</u>
Overall Debt Limitation	76,203,819	74,971,267	74,320,678	67,789,625
Gross Indebtedness	5,567,389	5,894,867	6,212,345	5,556,823
Less Debt Outside Limitation				
General Obligation Bonds	910,000	945,000	980,000	0
Special Assessment Bonds	0	0	0	2,000
OPWC Loans	<u>162,389</u>	<u>194,867</u>	<u>227,345</u>	<u>259,823</u>
Net Indebtedness	4,495,000	4,755,000	5,005,000	5,295,000
Less Fund Balance in Debt Service Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Debt Within Limitation	<u>4,495,000</u>	<u>4,755,000</u>	<u>5,005,000</u>	<u>5,295,000</u>
Legal Debt Margin Within Limitation	<u>\$71,708,819</u>	<u>\$70,216,267</u>	<u>\$69,315,678</u>	<u>\$62,494,625</u>
Legal Debt Margin as a Percentage of the Overall Debt Limitation	94.10%	93.66%	93.27%	92.19%
Unvoted Debt Limitation - 1 Percent of Assessed Valuation	\$31,081,528	\$30,588,507	\$30,328,271	\$27,715,850
Gross Indebtedness	5,567,389	5,894,867	6,212,345	5,556,823
Less Debt Outside Limitation				
General Obligation Bonds	910,000	945,000	980,000	0
Special Assessment Bonds	0	0	0	2,000
OPWC Loans	<u>162,389</u>	<u>194,867</u>	<u>227,345</u>	<u>259,823</u>
Net Indebtedness	4,495,000	4,755,000	5,005,000	5,295,000
Less Fund Balance in Debt Service Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Debt Within Unvoted Debt Limitation	<u>4,495,000</u>	<u>4,755,000</u>	<u>5,005,000</u>	<u>5,295,000</u>
Legal Debt Margin Within Unvoted Debt Limitation	<u>\$26,586,528</u>	<u>\$25,833,507</u>	<u>\$25,323,271</u>	<u>\$22,420,850</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	85.54%	84.45%	83.50%	80.90%

Source: Wood County Auditor

Note: The amount of debt presented as subject to the limit are the balances used to compute the margin as specified by statute (i.e., the gross balances) not amounts that are net of premiums or discounts. On deep discount or capital appreciation bonds, this is the original issue amount.



2013	2012	2011	2010	2009	2008
<u>\$2,745,320,120</u>	<u>\$2,706,065,320</u>	<u>\$2,864,174,000</u>	<u>\$2,867,709,340</u>	<u>\$2,830,539,210</u>	<u>\$2,749,172,203</u>
67,133,003	66,151,633	70,104,350	70,192,734	69,263,480	67,229,305
3,871,301	4,650,779	5,163,000	6,035,000	7,122,000	8,164,000
0	45,000	175,000	350,000	510,000	670,000
54,000	161,000	268,000	375,000	737,000	1,079,000
292,301	324,779	0	0	0	0
3,525,000	4,120,000	4,720,000	5,310,000	5,875,000	6,415,000
0	0	0	0	0	0
<u>3,525,000</u>	<u>4,120,000</u>	<u>4,720,000</u>	<u>5,310,000</u>	<u>5,875,000</u>	<u>6,415,000</u>
<u>\$63,608,003</u>	<u>\$62,031,633</u>	<u>\$65,384,350</u>	<u>\$64,882,734</u>	<u>\$63,388,480</u>	<u>\$60,814,305</u>
94.75%	93.77%	93.27%	92.44%	91.52%	90.46%
\$27,453,201	\$27,060,653	\$28,641,740	\$28,677,093	\$28,305,392	\$27,491,722
3,871,301	4,650,779	5,163,000	6,035,000	7,122,000	8,164,000
0	45,000	175,000	350,000	510,000	670,000
54,000	161,000	268,000	375,000	737,000	1,079,000
292,301	324,779	0	0	0	0
3,525,000	4,120,000	4,720,000	5,310,000	5,875,000	6,415,000
0	0	0	0	0	0
<u>3,525,000</u>	<u>4,120,000</u>	<u>4,720,000</u>	<u>5,310,000</u>	<u>5,875,000</u>	<u>6,415,000</u>
<u>\$23,928,201</u>	<u>\$22,940,653</u>	<u>\$23,921,740</u>	<u>\$23,367,093</u>	<u>\$22,430,392</u>	<u>\$21,076,722</u>
87.16%	84.77%	83.52%	81.48%	79.24%	76.67%

Wood County, Ohio  
Demographic and Economic Statistics  
Last Ten Years

Year	Population (Estimated)	Personal Income	Per Capita Personal Income	Unemployment Rate
2017	130,492	\$5,745,432,268	\$44,029	4.40%
2016	130,219	5,578,581,960	42,840	4.10
2015	129,730	5,322,821,900	41,030	4.30
2014	129,590	5,058,416,060	39,034	5.20
2013	129,264	5,030,050,032	38,913	7.20
2012	128,200	4,947,622,600	38,593	6.90
2011	126,355	4,778,872,455	37,821	8.30
2010	125,488	4,498,117,360	35,845	10.10
2009	125,380	4,352,692,080	34,716	10.90
2008	125,340	4,533,046,440	36,166	6.80

Source: Ohio Department of Job and Family Services  
Bureau of Economic Analysis  
U.S. Census Bureau

Wood County, Ohio  
Principal Employers  
Current Year and Nine Years Ago

Employer	Type of Business	2017			2008		
		Number of Employees	Rank	Percent of Total Employment	Number of Employees	Rank	Percent of Total Employment
Bowling Green State University	University	3,300	1	4.89%	5,361	1	8.35%
Magna	Manufacturer	1,500	2	2.22	613	10	0.96
Owens Community College	College	1,000	3	1.48	1,665	2	2.59
Wood County Hospital	Hospital	875	4	1.29	705	9	1.10
Wood County	Government	822	5	1.22	1,221	3	1.90
FedEx Ground	Distribution	800	6	1.18			
Fiat Chrysler Automobiles	Manufacturer	800	7	1.18	925	4	1.44
First Solar, Inc.	Manufacturer	750	8	1.11	768	6	1.20
Home Depot	Retail	750	9	1.11			
Owens-Illinois, Inc.	Manufacturer	750	10	1.11			
Rudolph/Libbe, Inc.	General Contractor				900	5	1.40
Waltrust/Walgreen Company	Retail				760	7	1.18
Cooper Standard Automotive	Manufacturer				716	8	1.12
Total		<u>11,347</u>		<u>16.79%</u>	<u>13,634</u>		<u>21.24%</u>
Total Employment Within Wood County		<u>67,600</u>			<u>64,200</u>		

Source: Wood County Economic Development Commission  
Ohio Labor Market Informer

Wood County, Ohio  
Full-Time Equivalent County Government Employees by Program/Department  
Last Ten Years

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
General Government:				
Legislative and Executive				
Commissioners	51.00	51.00	49.00	49.00
Auditor	20.00	22.50	23.50	22.00
Treasurer	6.00	5.00	5.00	5.00
Prosecuting Attorney	28.00	28.00	26.00	25.00
Planning Commission	2.00	2.00	2.00	2.00
Board of Elections	16.00	16.50	12.00	19.00
Recorder	11.00	11.00	11.00	11.00
Records Center	4.00	4.00	4.00	4.00
Judicial				
Domestic Relations	3.50	3.50	3.50	3.50
Jury Commission	1.00	1.00	1.00	1.00
Adult Probation	16.00	17.00	17.00	17.00
Court Security	7.50	8.50	8.50	8.50
Common Pleas Court Administration	5.00	5.00	4.50	4.50
Common Pleas Court Number 1	6.00	6.00	6.00	6.00
Common Pleas Court Number 2	5.00	5.00	4.50	4.50
Common Pleas Court Number 4	6.00	6.00	6.00	6.00
Juvenile Court and Juvenile Detention	46.00	42.50	42.50	42.50
Law Library	1.50	1.50	1.50	1.50
Probate Court	9.00	9.00	9.00	9.00
Clerk of Courts	19.00	18.00	18.00	18.00
Title Administration	8.00	8.00	8.00	8.00
Public Defender	15.50	15.00	14.50	13.00
Public Safety				
Coroner	2.50	2.50	2.00	2.50
Sheriff and Justice Center	124.00	122.00	122.00	119.00
Emergency Management Agency	3.00	3.00	3.00	3.00
Building Inspection	14.00	13.00	12.50	12.00
Public Works				
Engineer	16.00	17.00	16.50	16.00
Highway Garage	30.50	27.50	27.50	28.50
Solid Waste Management District	10.00	9.00	9.00	9.00
Health				
Alcohol, Drug Addiction, and Mental Health Services	7.00	7.00	5.50	5.50
Dog and Kennel	4.50	4.50	4.50	4.50
Human Services				
Job and Family Services	105.00	105.00	102.50	87.50
Child Support Enforcement Agency	25.00	25.00	27.00	27.00
Developmental Disabilities	112.00	111.50	182.50	202.00
Veterans Services	4.50	4.50	4.50	4.50
Nursing Home	71.00	74.00	76.50	86.00
Economic Development				
Economic Development	2.00	2.00	2.00	2.00
Conservation and Recreation				
Historical Center and Museum	4.00	4.00	4.00	4.00
Total	<u>822.00</u>	<u>817.50</u>	<u>878.50</u>	<u>893.00</u>

Source: Wood County Auditor

Method: 1.00 for full-time, .5 for part-time, and .25 for appointed board/seasonal employee as of December 31.

2013	2012	2011	2010	2009	2008
47.50	46.50	46.00	47.50	50.50	48.50
22.00	22.00	22.50	25.00	24.50	25.50
5.00	5.00	5.00	5.00	5.00	5.00
25.50	25.00	26.00	26.00	26.00	26.00
2.00	2.00	3.00	3.00	3.00	3.00
20.00	21.50	17.00	11.50	11.50	14.00
11.00	11.00	11.50	11.50	14.00	14.00
4.00	4.00	5.00	5.00	4.00	4.00
3.50	3.50	3.50	3.50	3.50	3.50
1.00	1.00	1.00	1.00	1.00	1.00
17.00	16.50	17.50	17.50	16.50	16.50
8.50	8.00	9.50	9.00	8.00	7.00
4.00	4.00	4.00	4.00	4.00	4.00
5.00	6.00	6.00	6.00	6.00	6.00
4.50	6.00	5.50	5.50	5.50	4.50
6.00	6.00	6.00	6.00	6.00	6.00
45.50	45.50	41.00	46.00	47.00	48.50
1.50	2.00	2.00	2.00	2.00	n/a
9.00	9.00	10.00	10.00	10.00	9.50
19.00	20.00	20.00	20.00	20.00	20.00
8.00	7.00	7.00	8.00	8.00	8.00
13.00	13.00	13.00	13.00	13.00	13.00
2.50	2.50	2.00	2.00	2.00	2.50
122.50	114.50	120.00	119.00	123.00	124.50
3.00	4.00	4.00	4.00	4.00	3.50
11.00	11.50	12.00	10.50	11.50	17.50
17.50	20.00	21.50	19.50	20.00	21.00
29.50	30.50	32.00	33.00	36.00	38.50
9.00	10.00	11.00	12.00	12.00	12.00
5.50	4.50	6.50	6.00	7.00	7.00
4.50	4.50	4.50	4.50	4.50	4.50
88.50	82.00	79.00	78.50	82.50	84.00
28.00	28.00	29.00	31.00	30.00	29.00
226.00	217.50	215.00	227.00	222.50	205.50
4.50	5.50	5.50	5.00	5.50	5.50
82.50	80.50	73.50	76.00	79.00	85.00
2.00	2.00	3.00	3.00	3.00	3.00
4.00	4.00	4.00	4.00	4.00	4.00
<u>923.00</u>	<u>906.00</u>	<u>904.50</u>	<u>921.00</u>	<u>935.50</u>	<u>934.50</u>

Wood County, Ohio  
 Operating Indicators by Program/Department  
 Last Ten Years

	2017	2016	2015	2014
General Government:				
Legislative and Executive				
Auditor				
Number of Non-Exempt Conveyances	2,560	2,624	2,440	2,217
Number of Exempt Conveyances	1,939	1,893	1,666	1,919
Number of Parcels Transferred	6,908	7,000	5,640	6,296
Number of Dog Tags Sold	19,557	19,962	19,719	20,168
Number of Kennel Licenses Sold	96	104	100	105
Number of Weights/Measures Inspections	394	389	363	355
Number of Establishments	248	234	261	277
Number of Commercial Scales	636	671	706	718
Number of Retail Motor Fuel Dispensers	1,432	1,418	1,391	1,387
Commissioners				
Number of Resolutions	1,307	1,437	1,440	1,681
Number of Annexations	5	4	7	3
Board of Elections				
Number of Registered Voters	94,320	93,817	88,278	96,326
Number of Voters Last General Election	29,434	65,551	38,199	36,747
Percentage of Register Voters that Voted	31	70	43	38
Recorder				
Number of Documents Filed	17,564	18,624	17,285	17,057
Number of Mortgages Filed	4,506	4,897	4,461	4,108
Number of Deeds Filed	5,445	5,484	5,054	5,068
Judicial				
Common Pleas Court				
Number of General Civil Cases Completed	811	850	763	781
Number of Domestic Relations Cases Completed	995	1,006	922	1,034
Number of Criminal Cases Completed	729	619	567	673
Number of Cases Pending	927	966	921	914
Probate Court				
Number of Adoption/Placement Cases Filed	40	44	43	35
Number of Civil Action Cases Filed	15	20	35	20
Number of Estate Cases Filed	538	553	556	516
Number of Guardianship Cases Filed	75	73	80	80
Number of Mental Illness Cases Filed	11	5	4	4
Number of Trust Cases Filed	4	2	4	1
Number of Marriage Applications	820	759	779	713
Number of Miscellaneous Filings	108	117	97	111
Juvenile Court				
Number of Delinquent Cases Filed	729	813	736	831
Number of Traffic Cases Filed	606	605	491	616
Number of Dependent/Neglect/Abuse Cases Filed	461	339	311	295
Number of Unruly Cases Filed	70	82	103	114
Number of Adult Cases Filed	14	36	12	18
Number of Change of Custody Cases Filed	309	311	275	309
Number of Support Cases Filed	612	567	484	548
Number of Parentage Cases Filed	22	14	27	24

2013	2012	2011	2010	2009	2008
2,293	2,106	1,875	2,022	1,865	2,011
1,865	1,965	1,728	1,647	1,769	1,824
6,467	6,628	5,882	5,647	5,413	5,905
20,647	20,903	21,062	20,896	20,851	20,686
120	135	144	157	152	131
353	360	356	324	368	432
258	254	265	256	257	274
690	722	726	727	722	730
1,387	1,401	1,450	1,410	1,476	1,495
1,836	1,971	2,054	2,005	2,052	2,307
7	5	7	15	8	14
96,278	108,014	104,515	103,312	101,928	101,891
26,207	64,342	41,573	44,760	35,813	65,164
27	60	40	43	35	64
20,967	21,111	18,352	18,538	19,717	18,948
5,442	5,639	4,720	4,785	5,557	5,025
4,778	4,600	4,034	4,486	3,537	3,486
946	1,183	1,310	1,375	1,405	1,273
1,165	1,132	1,023	1,086	1,148	1,181
691	671	605	546	589	575
998	1,157	1,156	1,174	1,185	1,177
51	27	29	48	41	39
15	12	14	12	13	9
519	507	565	575	560	577
54	66	57	63	66	57
0	0	2	6	1	1
1	4	6	3	2	1
780	789	796	715	735	780
100	91	103	85	108	91
892	1,038	963	1,007	1,165	1,170
572	663	731	697	739	858
323	279	268	285	314	407
122	103	100	104	124	134
17	16	15	15	14	15
314	366	351	304	282	264
580	678	675	817	802	738
27	28	35	51	42	57

(continued)

Wood County, Ohio  
 Operating Indicators by Program/Department  
 Last Ten Years  
 (continued)

	2017	2016	2015	2014
<b>Public Safety</b>				
<b>Sheriff</b>				
<b>911 Division/Communications</b>				
Number of 911 Calls Answered Sheriff's Office	61,639	38,411	38,462	34,586
Number of 911 Calls Answered All Locations	61,639	38,411	38,462	34,586
<b>Civil Division</b>				
Number of Sheriff Foreclosure Property Sales	149	206	192	225
Number of Warrants, Summons, and Subpoenas Served	3,230	3,031	2,972	2,785
<b>Enforcement</b>				
Number of Murder/Non-Negligent Manslaughter	1	0	0	2
Number of Rapes and Other Sexual Assaults	27	36	20	22
Number of Breaking and Entering	81	70	89	127
Number of Thefts	171	185	236	226
Number of Vandalism/Criminal Damaging	141	109	190	161
Number of Domestic Violence Incidents	87	81	95	57
Number of Domestic Disputes Incidents	153	150	143	102
<b>Justice Center Operations</b>				
Number of Inmates Booked	3,996	3,820	3,751	3,870
Number of Inmates Released	3,975	3,791	3,719	3,654
Average Daily Population	153	141	124	133
<b>Road Patrol Division</b>				
Number of Complaints Received and Investigated	25,338	28,261	24,183	31,227
Number of Criminal Charges	537	426	412	388
Number of Accidents Investigated	963	931	903	887
Number of Injury Accidents	174	191	163	164
Number of Fatal Accidents	4	8	7	7
<b>Public Works</b>				
<b>Engineer</b>				
Miles of Roads Resurfaced	2	7	3	7
Number of Bridges Replaced/Improved	5	10	6	4
Number of Culverts Replaced	2	5	4	1
<b>Ditch Maintenance</b>				
Number of Total Projects	55	60	61	53
Number of Miles of Dip Out	17	40	25	35
Number of Miles of Mow and Debrush	22	52	30	54
Number of Miles of Rip Rap	3	0	0	1
Number of Total Septic Sytem Requests	n/a	29	27	61
Number of Total Private Culvert Requests	154	144	85	80
Number of Total Private Culvert Set with Grade	110	95	65	59
<b>Health</b>				
<b>Dog Shelter</b>				
Number of Dogs Impounded	426	475	538	531
Number of Adoptions	166	210	213	240
Number of Redemptions	182	185	215	207



2013	2012	2011	2010	2009	2008
43,715	43,070	37,062	37,207	33,078	32,178
43,715	43,070	37,062	37,207	33,078	32,178
285	344	370	397	343	326
3,146	2,961	3,031	3,275	2,867	1,956
0	1	0	0	0	0
39	26	14	32	26	28
157	110	79	146	93	143
316	241	355	194	400	399
136	127	165	110	220	189
47	57	75	78	209	331
107	160	104	114	125	219
4,402	4,570	4,446	4,186	4,296	4,402
4,389	4,640	4,454	4,203	4,323	4,351
160	155	145	148	149	159
26,217	22,858	24,462	22,052	21,631	21,450
444	609	556	562	763	1,244
718	815	797	755	744	880
162	189	151	174	153	261
6	6	7	2	3	5
8	7	2	22	11	11
8	6	4	7	5	12
2	2	6	3	4	8
62	38	20	23	27	17
30	32	38	30	44	25
40	30	68	68	44	14
1	1	1	0	1	1
26	29	26	31	36	43
59	65	64	50	80	75
39	42	30	28	34	41
555	671	671	665	628	768
280	312	245	235	167	247
173	191	200	167	201	238

(continued)

Wood County, Ohio  
 Operating Indicators by Program/Department  
 Last Ten Years  
 (continued)

	2017	2016	2015	2014
<b>Human Services</b>				
<b>Jobs and Family Services</b>				
Number of Individuals - Food Stamps	11,098	11,547	12,175	12,733
Number of Individuals - Cash Assistance	567	580	612	681
Number of Children and Families - Medicaid	53,348	53,167	10,748	12,832
Number of Aged/Blind/Disabled - Medicaid	n/a	n/a	2,945	3,073
Number of Families - PRC	450	362	277	264
Monthly Average Children - Child Care	486	466	477	470
<b>Children's Services</b>				
Total Average Kids in Care	53	39	43	45
<b>Child Support Enforcement Agency</b>				
Number of Contempt of Court Actions	378	320	229	268
Number of Misdemeanor Criminal Nonsupport Actions	16	20	32	46
Number of Paternities - Administrative	58	61	131	90
Number of Acknowledged Father Child Relationships	114	107	114	140
Number of Open Cases	6,362	6,451	6,486	6,668
<b>Board of Developmental Disabilities</b>				
Number of Clients Enrolled - Children	400	422	369	404
Number of Clients Enrolled - Adults	572	513	497	494
Number of Clients Enrolled - Early Intervention	113	103	74	103
Number of Clients Enrolled - School	277	283	222	273
Number of Clients Enrolled - Sheltered Workshop	196	168	142	145
Number of Clients Community Employment/Training	135	254	216	216
<b>Veteran Services</b>				
Number of Client Contacts	12,441	14,424	14,219	15,815
Number of Veterans Transported to Medical Facilities	368	301	391	444
Number of Newsletters Distributed	11,000	7,500	7,000	10,250
Number of Flags and Grave Markers Distributed	10,621	10,197	10,375	9,734
Number of Persons Assisted Emergency Financial	188	290	609	333
Number of VA Claims/Documents Processed	37,466	23,037	25,418	21,470
<b>Economic Development and Assistance</b>				
<b>Economic Development Commission</b>				
Job Creations	500	450	290	230
Job Retention	700	700	2,061	800
<b>Business-Type Activity</b>				
<b>Building Inspection</b>				
Number of Residential Permits Issued (Wood County)	3,334	3,280	2,943	2,844
Number of Residential Inspections (Wood County)	7,567	7,447	7,197	6,696
Number of Commercial Permits Issued (Wood County)	1,279	1,198	1,030	1,045
Number of Commercial Inspections (Wood County)	3,604	3,594	3,224	2,920
Number of Commercial Permits Issued (Other County)	989	897	842	757
Number of Commercial Inspections (Other County)	3,504	3,315	2,774	2,609
<b>Landfill</b>				
In-District Tonnage	50,468	49,376	40,637	33,530
Out-of-District Tonnage	8,669	9,299	8,852	4,998
<b>Nursing Home</b>				
Admissions	146	170	176	147
Discharges	146	148	178	122
Residents Returning Home	88	120	114	84
Resident In-House Days	22,744	23,741	26,764	26,652

Source: Wood County Departments and Offices

2013	2012	2011	2010	2009	2008
13,598	13,887	13,638	13,313	12,347	9,710
778	1,145	1,633	1,722	1,420	905
21,383	24,913	23,234	21,952	23,695	18,872
4,420	4,267	4,639	4,243	4,035	3,986
323	325	1,242	2,648	2,983	2,473
530	643	590	560	506	554
46	43	66	72	59	80
308	344	350	350	365	350
51	42	53	60	97	83
90	102	n/a	n/a	122	146
300	274	400	n/a	295	305
6,907	6,971	7,084	7,313	7,035	6,965
403	385	443	428	374	324
505	472	365	363	344	328
104	89	114	91	98	79
79	266	168	142	29	32
158	141	87	125	75	74
198	187	196	200	153	141
15,694	15,947	15,881	15,040	14,460	14,431
428	467	621	429	387	474
6,490	6,300	7,500	7,500	7,500	8,000
10,167	9,915	9,742	9,416	9,216	8,497
199	231	258	256	187	195
21,562	19,472	18,646	18,569	17,920	17,429
210	230	719	517	189	234
100	556	1,151	1,810	0	1,559
2,638	2,401	2,216	2,557	2,114	2,439
5,535	4,743	4,406	4,917	4,083	6,030
1,079	1,412	1,059	875	889	1,189
3,452	4,208	3,328	2,506	3,389	5,284
639	575	574	509	399	597
2,034	2,318	2,120	1,785	1,459	2,341
35,619	36,961	39,761	38,983	27,339	36,221
4,239	1,493	1,507	2,783	1,824	792
153	172	193	188	174	145
145	176	196	181	46	154
100	117	137	120	121	108
29,621	28,000	27,522	28,506	26,848	26,912

Wood County, Ohio  
 Capital Asset Statistics by Program/Department  
 Last Ten Years

	2017	2016	2015	2014
General Government:				
Legislative and Executive				
Auditor				
Vehicles	3	2	2	2
Commissioners				
Vehicles	2	2	2	2
Prosecuting Attorney				
Vehicles	1	1	1	1
Judicial				
Adult Probation				
Vehicles	2	2	2	2
Juvenile Court and Juvenile Detention				
Vehicles	7	6	5	5
Public Safety				
Emergency Management Agency				
Vehicles	2	2	2	2
Sheriff and Justice Center				
Vehicles	65	64	64	65
Public Works				
Engineer				
Vehicles	57	56	54	54
Centerline Miles of Roads	245	245	245	245
Number of Bridges	441	441	441	444
Number of Culverts	2500	2500	2500	2500
Solid Waste Management District				
Vehicles	1	1	1	1
Health				
Dog and Kennel				
Vehicles	4	6	6	6
Human Services				
Developmental Disabilities				
Vehicles	87	87	95	95
Job and Family Services				
Vehicles	13	13	14	14
Veterans Services				
Vehicles	2	2	2	2
Economic Development				
Economic Development				
Vehicles	0	0	0	2
Business-Type Activity:				
Building Inspection				
Vehicles	13	12	11	11
Landfill				
Vehicles	5	5	5	4
Nursing Home				
Vehicles	1	1	2	2

Source: Various County Departments

2013	2012	2011	2010	2009	2008
2	2	2	2	2	2
2	2	2	2	2	2
1	1	1	1	1	1
2	2	2	2	2	2
5	5	5	5	5	5
2	2	2	2	2	2
60	60	66	61	78	85
52	50	48	52	54	53
245	245	244	241	242	244
439	438	438	435	442	444
2500	2100	2100	2100	2100	2100
3	3	3	3	3	3
5	5	5	6	7	7
97	97	95	92	104	95
11	11	11	11	11	11
2	2	2	2	2	2
2	2	2	2	2	2
10	10	10	10	14	16
4	4	4	4	4	4
2	2	2	2	2	2

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# Dave Yost • Auditor of State

WOOD COUNTY

## CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
SEPTEMBER 4, 2018